IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47708 of 2025
and
W.M.P.Nos.53249 and 53251 of 2025

Tvl Samy Machine Works
Represented by its Proprietor
(Mr.Chennimalai Gounder Kumarasamy)
SF No. 639/1 639/3, Pallakatuthottam,
Periyavettupalayam, Perundurai,
Erode, Tamil Nadu – 638 052 ...Petitioner

Vs.

The Deputy State Tax Officer -II,
Perundurai Assessment Circle,
Integerated Commercial Taxes Building,
3rd Floor, S.F.No.400/1,7,8,46, Pudhur ' B' Village,
Ring Road, Erode – 638 002 ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the respondent herein, in order dated 24.02.2025 bearing Reference No: ZD3302252433003 for the tax period April 2020 to March 2021 along with a detailed order 24.02.2025 bearing GSTIn:33AonPk3324E1Z9/2020-21 wuash the same and pass orders

For Petitioner : Mr.N. Prasad

For Respondents : Mrs.K. Vasanthamala
Government Advocate

ORDER

Mrs.K. Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

3. In this writ petition the petitioner has challenged the assessment order dated 24.02.2025 in DRC-07 passed for the tax period 2020-2021. which precedes a Show Cause Notice in DRC .01 dated 25.11.2024 The petitioner failed to respond to the same and has thus suffered the impugned order.

4. The learned counsel for the petitioner submits that scrutiny was conducted under Section 61 read with Rule 91 of the respective GST Enactment and Rules. It is further submitted that the petitioner was not issued with the mandatory intimation in Form ASMT-10. Hence, the issuance of

Show Cause Notice in DRC 01 dated 25.11.2024 itself was without jurisdiction. Consequently the impugned order dated 24.02.2025 is also without jurisdiction.

5.The learned counsel for the petitioner would further submit that as against the tax liability of Rs.8,05,597/-, Rs.26,891/- has been recovered partly towards the IGST tax liability and a sum of Rs.1,43,222/- has been recovered towards the SGST tax liability. However it is submitted no recovery has been made in so far as CGST liability of Rs.3,11,039/- is concerned. It is submitted that approximately 1/3rd of the tax liability confirmed under the impugned order has been recovered as on date.

6. The learned Government Advocate appearing for the respondent is however unable to confirm the same.

7. The learned counsel for the respondent would submit that the non issuance of mandatory intimation in ASMT-10 is of no significance, as the petitioner was given adequate opportunity to reply and appear for personal hearing after issuance of DRC -01 dated 25.11.2024 to which the petitioner failed to reply and has thus suffered the impugned order.

8. It is further submitted that the petitioner ought to have approached this Court or in the alternative filed a Statutory appeal before the Appellate Authority. However, the present writ petition has been filed only on 26.11.2025.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent and taking note of the fact that the impugned order is passed only on 26.11.2025, the case is remitted back to the respondent to redo the exercise subject to the petitioner depositing the 25% of the dispute tax within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Needless to state that the amount already recovered from the petitioner's electronic liability ledger shall be adjusted towards the aforesaid pre-deposit of 25% of the disputed tax.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

24.02.2025 as an addendum to the Show Cause Notice in DRC-01 dated 25.11.2024.

12. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter, after hearing the Petitioner.

13. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

14. This Writ Petition stand disposed of with above directions. Consequently, connected miscellaneous petitions are closed. No costs.

08.12.2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

C.SARAVANAN, J.

smn

To:
The Deputy State Tax Officer -II,
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