IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48198 of 2025
and
W.M.P.Nos.53854 and 53856 of 2025

M/s.Venkundru Velavan Ginning Factory,
Represented by its Proprietor, ARUN,
No.1/87, Kannanderi Kaspa,
Kannanderi, Salem 637102 ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
O/o. the Appellate Deputy commissioner (ST) (GST) (Appeal),
Tiruppur (North) -1,
Tiruppur-1, Tiruppur.

2. The Commercial Tax Officer / The State Tax Officer (FAC),
Edappadi Assessment Circle,
Office of the State Tax officer (ST),
60A, SMVT Nagar, Vellandi Valasu,
Edappady, Salem 637105 ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the order made in FORM GST APL - 02, in GSTIN/Temp ID/UIN: 33BSGPA6656R1Z9 dated 17.09.2025 passed by the 1st Respondent and the 2nd Respondent demand order made in Reference No.ZD330225144163V dated 15.02.2025 and quash the same and consequently direct the respondents to given an opportunity of personal hearing.

For Petitioner : Mr.P.Suresh Babu

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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 Government Advocate for the Respondents.

3. The petitioner is before this Court against the impugned order bearing Reference No.ZD330225144163V dated 15.02.2025 passed by the 2nd Respondent after the petitioner's appeal filed on 12.06.2025 against the impugned assessment order came to be rejected by the appellate authority vide 2nd impugned order dated 17.09.2025 passed by the 1st Respondent.

4. It is noticed that the impugned assessment Order preceded the Show Cause Notice in DRC-01 dated 25.11.2024, to which the petitioner responded by seeking time for filing a reply; however, no reply was filed and

in these circumstances, the impugned assessment order has been passed on 15.02.2025.

5. It is also noticed that the petitioner had deposited 10% of the disputed tax at the time of filing the appeal against the impugned assessment order on 12.06.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 2nd respondent, subject to the petitioner to pre-depositing another 15% over and above the 10% already pre-deposited at the time of filing of appeal within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the

Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the petitioner pre-deposit 15% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10.12.2025

Neutral Citation : Yes / No
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C.SARAVANAN, J.

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To:

1. The Deputy Commissioner (CT),
   O/o. the Appellate Deputy commissioner (ST) (GST) (Appeal),
   Tiruppur (North) -1,
   Tiruppur-1, Tiruppur.

2. The Commercial Tax Officer / The State Tax Officer (FAC),
   Edappadi Assessment Circle,
   Office of the State Tax officer (ST),
   60A, SMVT Nagar, Vellandi Valasu,
   Edappady, Salem 637105

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