



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 47860 of 2025

AND

WMP.No.53452 & 53454 of 2025

Karnish Motors Private Ltd.
Rep by its Director

Mr.K.S.saravanan

1/396 Balpakki Perivu Dharmapuri Main Road

Omalur Salem 636 455

,...Petitioner

Vs

The State Tax Officer

Roving Squad-II/Adjudication

Intelligence, 3rd floor, Commercial Taxes Office Building,

Pitchards Road,

Hasthampatty Salem 636 007

...Respondent

PRAYER : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records in the impugned order in Original vide GSTIN No.33AAHCK6361J1ZD/2021-22, dated 05.04.2025 along with the connected DRC-07 Ref.No.ZD3304252550300 dated 04.04.2025 on the file of the Respondent and issue a consequential direction to the Respondent to hear the petitioner on merits and allow rectification if any before passing the order.

For Petitioner: Mrs. Jayalakshmi P.

For Respondent: Mr.C.Harsharaj, Spl.G.P



2. Learned counsel for the Petitioner submits that the petitioner may be given one opportunity to explain his case and this issue is covered by the decision of this Court rendered in *Deepa Traders Vs. Principal Chief Commissioner of GST & Central Excise Chennai, Tamil Nadu, Superintendent of GST, Central Excise, Coimbatore Goods and Services Tax Network (GSTN) New Delhi, WP.No.12382 of 2020*.

3. Although the learned counsel for the Petitioner would submit that the said issue is covered in terms of the decision of this court in the above case the explanation given was, *prima facie* not influenced.

4. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash from the



Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

WEB COPY

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 11.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.04.2025 as an addendum to the Show Cause Notice dated 11.12.2024.

6. In case the Petitioner complies with the above stipulations, the 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.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

8. In case the Petitioner fails to comply with any of the stipulations, the 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.



C. SARAVANAN.,J

gv

WEB COPY

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

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

12-12-2025

Neutral Citation: Yes/No

gv

To

The State Tax Officer

Roving Squad-II/Adjudication

Intelligence, 3rd floor,

Commercial Taxes Office Building,

Pitchards Road, Hasthampatty Salem 636007

WP No. 47860 of 2025

AND

WMP.No.53452 & 53454 of 2025