IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47361 of 2025
and
W.M.P.Nos.52871, 52873, 52874, 52875, 52876 and 52877 of 2025

Ravishankar Vanishree,
(Proprietor of Likitha Kamala Enterprises),
606/3C, Kamaraj Nagar Near Jennifer School,
Hosur, Krishnagiri,
Tamil Nadu – 635 109. ... Petitioner

Vs.

1.The State Tax Officer,
Office of the Assistant Commissioner,
Hosur North, 1, Assessment Circle,
Hosur, Situated at Commercial Taxes Building,
Second Floor, Hosur.

2.The Branch Manager,
Canara Bank,
M M Reddy Complex,
First Floor SBI ADB Road Old
Bangalore Road,
IFSC: CNRB0006844.

3.The Branch Manager,
State Bank of India,
Avalapally Branch,
Hosur – 635 109.

4.Tvl.Nee Metal Products Limited,
1, 2, 5, 6, Neel Metal Products Ltd,
TVS Industrial Estate, Harita,
Hosur, Krishnagiri
Tamil Nadu – 635 109.
GSTIN: 33AABCN304Q1ZB.

5.Tvl.Nahars Engineering India Private Limited,
Survey No.56 4 and 57,
Narasapura Kolar, Kolar,
Karnataka – 563 133,
GSTIN: 29AABCE3808J1ZK. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st respondent herein in FORM GST DRC – 07 with Reference No:ZD3306242677164 dated 24.06.2024 along with detailed order in GSTIN:33AEIPV2198A1ZI dated 24.06.2024, for the tax period April 2022 to January 2023 and quash the same.

For Petitioner	:	Mr.B.Syed Abdul Wakeel for Mr.A.P.Karventhan
For Respondents	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate for R1

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st 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 Government Advocate for the 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.06.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.08.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 24.06.2024.

4. The learned counsel for the Petitioner submits that the Petitioner is willing to deposit any amount that may be fix by this Court to secure the interest of the 1st Respondent.

5. The learned counsel for the Petitioner further submits that almost 40% of the disputed tax has been recovered on 30.10.2025 and 25.11.2025.

6. The learned Government Advocate for the 1st Respondent is however unable to confirm the same.

7. Considering the fact that the impugned order has been passed in the absence of a reply to the Show Cause Notice in GST DRC – 01 dated 23.08.2023 and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 50% 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.

8. The amount already recovered from the Petitioner, if any, shall be adjusted towards pre-deposit of 50% of the disputed tax. This will be however subject to verification by the 1st Respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 24.06.2024 as an addendum to the Show Cause Notice dated 23.08.2023.

10. In case the Petitioner complies with the above stipulations, the 1st 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. All recovery proceedings including attachment of the Petitioner's bank account shall be kept in abeyance.

11. It is made clear that bank attachment if any, shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

04.12.2025

Neutral Citation: Yes / No
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<u>To</u>:

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2.The Branch Manager,
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