



WEB COPY



W.P.No.47354 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47354 of 2025

and

W.M.P.Nos.52862 and 52864 of 2025

M/s.Steps Sourcing India Private Limited,
Represented by its Director,
Sukanya Purushothaman.

... Petitioner

Vs.

The State Tax Officer,
Peelamedu (South) Circle,
Coimbatore – III, Coimbatore.
Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned Order vide GSTIN NO.33AAJCS7553C1ZE/2021-2022 along with DRC 07 bearing Reference No.ZD3307250594093 dated 07.07.2025 under Section 73 of the Act issued by the respondent and quash the same.

For Petitioner : Mr.M.Narasimha Bharathi

For Respondent : Mr.C.Harsharaj
Special Government Pleader



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ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 07.07.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.05.2025 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 07.07.2025.

4. The learned counsel for the Petitioner submits that the Petitioner is willing to secure the interest of the Revenue by depositing 25% of the disputed tax.

5. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to



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pass a fresh order on merits 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 07.07.2025 as an addendum to the Show Cause Notice dated 24.05.2025.

7. 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.

8. It is made clear that bank attachment if any, shall be lifted subject to the deposit of 25% 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.



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9. 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.

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

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

04.12.2025

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To:

The State Tax Officer,
Peelamedu (South) Circle,
Coimbatore – III, Coimbatore.
Tamil Nadu.



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C.SARAVANAN, J.

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