IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47848 of 2025
and
W.M.P.Nos.53438 and 53439 of 2025

Pooja Tiles and Sanitary
Represented by its Proprietor
B Binjaramji. ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
(Also known as the Commercial Tax Officer)
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu,
Old Bus Stand, Hosur – 635 109. ... 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 on the files of the Respondent herein in Form GST DRC – 07 in Order Reference No.ZD330624003159O dated 01.06.2024 in GSTIN/33BZWPB4864R1ZG/2017-18 detailed order dated 31.05.2024 and quash the same.

For Petitioner : M/s.K.Siri Chandana

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the time of admission after hearing the learned Standing Counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 01.06.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 31.12.2023 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 01.06.2024.

4. The Petitioner was also issued with Reminder on 09.02.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 15.02.2024. Thus, the impugned Order has been passed.

5. The learned counsel for the Petitioner submits that already 65% of the disputed tax has been recovered by the Respondent.

6. 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 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.

7. Amount which has been already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 01.06.2024 as an addendum to the Show Cause Notice dated 31.12.2023.

9. 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.

10. It is made clear that bank attachment 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.

11. 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.

12. Needless to state, before passing any such order, the 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.

11.12.2025

Neutral Citation : Yes / No
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To:

The Assistant Commissioner (ST)(FAC),
(Also known as the Commercial Tax Officer)
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu,
Old Bus Stand, Hosur – 635 109.

C.SARAVANAN, J.

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