# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.47585 of 2025
and
W.M.P.Nos.53104 and 53105 of 2025

Tvl. Shree Venkatachalapathy Industries and Saw Mills,
Rep. By its Proprietor – Mandalapu Lokaiah Mohana Krishnan,
No.149/1, 3rd Floor, Sydenhams Road,
Periyamet, Chennai 600 003.
GSTIN: 33BQEPM2602K1Z3. ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
   Chennai.
2. The Deputy State Tax Officer – I,
   Office of the Deputy Commercial Tax Officer,
   Vepery Assessment Cirle,
   Station: Room No.110, First Floor,
   Annexe Building, Commercial Taxes Department,
   Greams Road, Chennai 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the impugned proceedings of the second respondent in reference No.ZD330824281794Y dated 29.08.2024 along with its consequential summary Order in Form GST DRC-07 for the Tax Period April 2019- March 2020 followed by the impugned proceedings of the first respondent rejecting the appeal in Form GST APL-02 dated 07.05.2025 and quash the same.

For Petitioner : Mr.S.Rajasekar
For Respondents : Mrs.K.Vasanthamala
Government Advocate

**ORDER**

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Order dated 29.08.2024 of the second respondent which was preceded by a Show Cause Notice in Form GST DRC-01 dated 22.05.2024 to which the petitioner filed a reply on 19.08.2024 and the order dated 07.05.2025 of the first respondent, whereby the appeal filed by the petitioner against the impugned order dated 29.08.2024 was rejected.

4. The learned counsel for the petitioner submits that although the petitioner filed a reply on 19.08.2024, the same was not a consolidated reply and did not properly address the defects and issues pointed out in the Show

Cause Notice in Form GST DRC – 01 dated 22.05.2024.

5. Further, the learned counsel submits that the petitioner is now willing to deposit 40% of the disputed tax, over and above the 10% already pre-deposited at the time of filing of appeal, if the case is remitted back, so as to enable the petitioner to file a proper reply to the Show Cause Notice which culminated in the impugned order dated 29.08.2024.

6. A reading of the impugned order dated 29.08.2024 and the reply filed by the petitioner on 19.08.2024 indicates that the reply submitted by the petitioner was not a consolidated or effective reply to the Show Cause Notice in Form GST DRC-01 dated 22.05.2024.

7. Recording the statement made by the learned counsel for the petitioner, the impugned order dated 29.08.2024 is quashed and the case is remitted back to the second Respondent to pass a fresh order on merits, subject to the Petitioner depositing 40% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal, 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

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 raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

11. The recovery proceedings particularly the Garnishee proceedings dated 15.09.2025 shall stand vacated in view of the present order.

12. 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.

13. Needless to state, before passing any such order, the 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**

Index : Yes/No
Neutral Citation : Yes/No

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**C.SARAVANAN, J.**

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