IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.48673, 48677, 48681 & 48687 of 2025
and
W.M.P.Nos.54337, 54339, 54340, 54343, 54348, 54350, 54351, 54361 of 2025

TVL UK TEXTILES
Rep by its Proprietor Unni Kirshnan Ram Menon
199E Gandhi Nagar Sivakami Nagar Main Orad
AB Nagar, Tirupur Tamilnadu 641 603 ... Petitioner in all the WPs

Vs.

1. The Assistant Commissioner (ST) (FAC)
Lakshminagar Assessment Circle, Tiruppur ..R1 in all the cases

2. The Deputy Commissioner (CT)
Salem R2 in W.P.Nos.48673, 48677& 48687/ 2025

The Appellate Deputy Commissioner (ST) (GST)
Erode ... R2 in WP.No.48681/2025

3. The Branch manager
HDFC Bank, No.37,/10A Indhira Nagar, 1st street
Avinashi Road, Near CSI Church
Tiruppur 641 603 ..R3 in all the cases

Prayer in W.P.No.48673 /2025: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the 1st respondent herein vide the order Ref.No.33AAHPU3068P1Z2/2018-19 dated 28th September 2021 issued along with the summary of the order in Form GST DRC 07 vide Ref.No.ZD330924194041H dated 28.09.2024 for the tax period between April 2018 to March 2019 and quash the same.

Prayer in W.P.No.48677/2025: 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 on the file of the 2nd respondent herein vide GST APL 02 GSTIN :33AAHPU3068P1Z2 dated 05.02.2025 for the assessment year between April 2018 to March 2019 and quash the same and direct the second respondent to admit the appeal filed by the petitioner on 09.01.2025.

Prayer in W.P.No.48681/2025: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the 1st respondent herein vide the order Ref.No.33AAHPU3068P1Z2 /2018-19 dated 28.09.2024 issued along with the summary of the order in form GST DRC 07 vide Ref.No.ZD3309241940673 dated 28.09.2024 for the tax period between April 2018 to March 2019 and quash the same.

Prayer in W.P.No.48687/2025: 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 on the file of the 2nd respondent herein vide GST APL 02 GSTIN :33AAHPU3068P1Z2 dated 05.02.2025 for the assessment year between April 2018 to March 2019 and quash the same and direct the second respondent to admit the appeal filed by the petitioner on 09.01.2025.

For Petitioner in all cases : Ms.S.Vishnupriua
For Respondents in all cases : Mrs.K.Vasanthamala for R1 & R2
Government Advocate
Mr.C.Mohan
Mr.A.Rexy Joseph De Mary
for M/s King and Partridge for R3

COMMON ORDER

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

2. These Writ Petitions are disposed of at the time of admission itself with the consent of the learned counsel for the petitioner and the learned Government Advocate for the Respondent.

3. By this Common Order all the four Writ Petitions are disposed of. In WP.Nos.48673 and 48681 of 2025, the petitioner has challenged the respective impugned assessment orders dated 28.09.2024 passed for the tax period 2018-19.

4. Both the aforesaid impugned assessment orders are exparte orders in the sense that petitioner failed to respond to the notices that preceded to the respective impugned orders. These aforesaid assessment orders impugned in WP.Nos.48673and 48681 of 2025 have been challenged by the petitioner before the 2nd Respondent, who by separate orders in appeal dated 05.02.2025 dismissed the appeal on the ground that petitioner has not mentioned the reasons for delay in filing the appeals. These are the subject matters of WP.48687 of 2025 and 48677 of 2025.

5. Learned counsel for the Petitioner submits that the entire tax liability confirmed vide respective impugned Assessment Orders dated

28.09.2024 has been recovered from the petitioner's electronic credit ledger on 31.12.2024.

6. Learned Government Advocate for the Respondents is however unable to confirm the same.

7. Following the consistent view taken by this court in similar circumstances, these cases are remitted back to the 1st Respondent to re-do the exercise subject to the petitioner depositing 50% of the disputed tax confirmed in each of the impugned orders in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

8. In case the amount has been recovered on 31.12.2024 over and above 50% of the disputed tax has been stated by the petitioner, no further pre-deposit is required for the purpose of *denovo* adjudication.

9. Within such time, the petitioner shall file a reply to the respective show cause notices together with requisite documents to substantiate the case by treating the respective impugned orders dated 28.09.2024 as an addendum to the Show Cause Notices.

10. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass final orders 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.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner not being in arrears any other amount for any other tax period 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.

C.SARAVANAN,J.
gv

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

12.12.2025

Neutral Citation: Yes/No
gv

To

1. The Assistant Commissioner (ST) (FAC)
   Lakshminagar Assessment Circle
   Tiruppur

2. The Deputy Commissioner (CT)
   Salem

The Appellate Deputy Commissioner (ST) (GST)
Erode

3. The Branch manager
   HDFC Bank
   No.37,/10A Indhira Nagar, 1st street
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