WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :
THE HONOURABLE MR.JUSTICE C.SARAVANAN
W.P.No.47826 of 2025
and
W.M.P.Nos.53405 and 53407 of 2025

M/s Adhithya Packers,
Rep by its partner – T. Sudhakar,
B1/NE, Sipcot Industrial complex,
Sipcot, Gummidipoondi
Tiruvallur,
Tamil Nadu 601201 ... Petitioner

Vs.

The Assistant Commissioner (ST)
Gummidipoondi Assessment Circle,
No.32, Integrated commercial Taxes Office Building,
complex, Elephant Gate Road,
Chennai – 03 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned proceedings passed by the respondent in the order vide GSTIN: 33AAMF482fC1ZV/2023-24 dated 23.07.2025 passed under Section 74 of the act along with the consequential summary oorder in FORM GST DRC 07 vide ref No.ZD330725240429A dated 23.07.2025 along with consequential rejection order vide ref no.GSTIN: 33AAMFA482C1ZV/2023-24 dated 09.09.2025 along with consequential summary order of rejection of application for rectification vide ref No. ZD3309250946703 dated 09.09.2025 for FY 2023-24 to quash the same and further direct the r respondent to unblock the ITC.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Petitioner : Mr. R. Hemalatha
For Respondents : Mr.C.Harsharaj
Special Government Pleader

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 Respondents.

3. The petitioner is before this Court against the impugned order dated 23.07.2025 after the petitioner's application for rectification of the aforesaid assessment order was rejected vide 2nd mentioned impugned dated 09.09.2025. The petitioner failed to reply to the Show Cause Notice dated 14.03.2025 in Form Drc-01 and thus suffered the impugned assessment order.

4. During the interregnum the petitioner's electronic credit ledger was also blocked on 13.03.2025 under rule 86 (A) of the respective GST rules. The present writ petition has been filed on 02.12.2025. It is admitted that the petitioner's bank account was also attached on 12.11.2025.

https://www.mhc.tn.gov.in/judis

WEB COPY

5. The learned counsel for the petitioner submits that the impugned order was passed as the petitioner failed to respondent to the Show Cause Notice and that the petitioner may be given an opportunity to defend the case afresh.

6. The learned counsel for the respondent submits that the writ petition is without any merits and therefore the present writ petition is liable to be dismissed.

7. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. 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 **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.

https://www.mhc.tn.gov.in/judis

WEB COPY

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 23.07.2025 as an addendum to the Show Cause Notice dated 14.03.2025.

10 .As far as blocking of Input Tax Credit on 13.03.2025 is concerned, it is open for the petitioner to give a separate reply/representation to the respondent to vacate the same under 86 (A) of the respective GST rules.

11. Considering the fact that the petitioner's bank account has already been attached on 12.11.2025, the respondent is at liberty to recover 25% of the disputed tax from the petitioner's bank account, if the amounts are already available in the petitioner's bank account and no further pre-deposit is required.

12. 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

https://www.mhc.tn.gov.in/judis

WEB COPY

the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated

13. 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Consequently the connected Writ Miscellaneous Petitions are closed.

08.12.2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
smn

https://www.mhc.tn.gov.in/judis

WEB COPY

To:

The Assistant Commissioner (ST)
Gummidipoondi Assessment Circle,
No.32, Integrated commercial Taxes Office Building,
complex, Elephant Gate Road,
Chennai – 03

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.

smn

W.P.No.47826 of 2025
and
W.M.P.Nos.53405 and 53407 of 2025

08.12.2025

https://www.mhc.tn.gov.in/judis