IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48835 of 2025
and
W.M.P.Nos.54528 and 54529 of 2025

Tvl.Fox International,
Represented by its Proprietrix
Arshee Naaz. ... Petitioner

Vs.

The Deputy State Tax Officer – 1 (ST),
(Also known as the Deputy Commercial Tax Officer),
Cholavaram Assessment Circle,
Room No.109, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road,
Chennai – 600 003. ... 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 with Reference No.ZD331124187517C dated 22.11.2024 along with detailed order in GSTIN/33APDPN8435J1ZP/2020-21 dated 22.11.2024 for the tax period Apr 2020 to Mar 2021 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 22.11.2024 in DRC – 07 passed for the tax period 2020 – 2021, which was preceded by a Show Cause Notice in GST DRC-01 dated 09.11.2023 to which the Petitioner had filed a reply in Form GST DRC – 06 on 07.04.2024.

4. In the reply, the Petitioner has given a tabular column purportedly reconciling the data regarding ITC, which is extracted hereunder:-

Tax period	**Tax liability declared in GSTR3B during the month**				**Tax liability declared in GSTR1 (Other than RCM)**				**Remarks**
	IGST	CGST	SGST	CESS	IGST	CGST	SGST	CESS	0
Jan-20	2485146.76	45506.02	45506.02	0	0	0	0	0	0
Feb-20	1722946.68	0	0	0	0	0	0	0	0
Mar-20	25800	3612	3612	0	25800	3612	3612	0	0
Apr-20	0	0	0	0	0	0	0	0	0
May-20	2701665.12	4527.04	4527.04	0	0	0	0	0	0
Jun-20	0	0	0	0	2701665.12	4527.04	4527.04	0	Tax Period May 2019
July-20	0	0	0	0	0	0	0	0	0
Aug-20	0	0	0	0	0	0	0	0	0
Sep-20	0	0	0	0	4208093.4	45506.02	45506.02	0	Tax Period Jan & Feb 2019
Oct-20	0	0	0	0	0	0	0	0	0
Nov-20	0	0	0	0	0	0	0	0	0
Dec-20	0	0	0	0	0	0	0	0	0
Jan-21	0	0	0	0	0	0	0	0	0
Feb-21	0	0	0	0	0	0	0	0	0
Mar-21	1228943.8	0	0	0	1228943.8	0	0	0	0
Total	8164502.36	53645.06	53645.06	0	8164502.36	53645.06	53645.06	0	

"*That the Tax liability shown as per your notice in Sept 2020 are belongs to the period Jan and Feb 2020 Sales (tax liability) which are sept from our side in GSTR1 but shown in GSTR3B and also covered in six months Financials.*

We request you please consider our reconciliation chart and revoke us from said liabilities."

5. The explanation in the reply filed by the Petitioner does not given a clear picture. That apart, no procedural irregularity is noticed from reading of the impugned order. The reply filed by the Petitioner is skeletal and does not specifically deal with the defense of the Petitioner. The Petitioner has neither substantiated the same with proper documents while filing the reply.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing the entire amount of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of eight weeks from today.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 22.11.2024 as an addendum to the Show Cause Notice dated 09.11.2023.

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 Petitioner depositing the entire amount of disputed tax as ordered above and the Petitioner not being in arrears of any amount 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.

15.12.2025

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer – 1 (ST),
(Also known as the Deputy Commercial Tax Officer),
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C.SARAVANAN, J.

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