IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 48357 of 2025
AND
WMP Nos. 54000 & 54003 of 2025

M/s.Shivamani And Company Private Ltd
Rep. by its Director K.Vijay Anand,SF 108/2, Saravanam Patti Road,Vellakinar,Coimbatore ... Petitioner

Vs

The Assistant Commissioner (ST)
Thudiyalur Assessment Circle,
Coimbatore. ... Respondent

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the records on the files of respondent in Impugned Order vide GSTIN 33AAECS6369R1ZK/2023-2024 dated 20.03.2025 along with consequential order in Form GST DRC-07 bearing a Ref No. ZD330325150646H dated 20.03.2025 for the tax period April 2023 to March 2024, and quash the same.

For Petitioner(s): Mr.S.Kannan

For Respondent: Mr.T.N.C.Kaushik
Addl.Govt.Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional 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 Additional Government Pleader for the Respondents.

3. Learned counsel for the Petitioner submitted that the petitioner is in possession to file the necessary documents to substantiate that the credit that was availed on the strength of the invoices raised by the two suppliers, namely, Tvl.REBELS Enterprises and Tvl.Hi Tech Traders were regular and also submitted that one opportunity may be given to the petitioner to produce the necessary documents to the Respondent.

4. It is noticed that the order is a detailed order. However, the petitioner has failed to produce the documents to substantiate physical movement of the Goods by the petitioner.

5. Considering the same and following the consistent view taken by this court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits subject to the petitioner depositing 25% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a necessary documents to substantiate that indeed there was physical movement of the Goods.

7. 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.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

9. 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.

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

C. SARAVANAN.,J

gv

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

12.12.2025

Neutral Citation: Yes/No

gv

To

The Assistant Commissioner (ST)
Thudiyalur Assessment Circle,
Coimbatore.

WP No. 48357 of 2025
AND