IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48063 of 2025
and
W.M.P.Nos.53715 & 53716 of 2025

M/s. Peak Automobiles India Private Limited,
Rep by its Managing Director, M. Nivetthini,
No. 100/1, Na, Veerappam Palayam Pirivu,
Thindal Post Erode,
Tamil Nadu – 638 009. ... Petitioner

Vs.

The Superintendent of GST and Central Tax,
No.81, Bharathi Nagar, Soolai,
Erode – 638 004. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating the impugned proceedings passed by the Respondent in the impugned order vide OIO Sl. No. 116/2024 – Erode I Range dated 30.08.2024 along with Consequential Order through FORM GST DRC-07 vide Ref No.ZD330824311221Y dated 31.08.2024 for the AY 2019-20 and to quash the same.

For Petitioner : M/s. R. Hemalatha

For Respondent : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Senior Standing Counsel for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order-in-Original (OIO Sl.No.116/2024-Erode I Range) dated 30.08.2024, along with the consequential Order dated 31.08.2024, issued for the Assessment Year 2019-2020.

4. By the impugned Order-in-Original, the demand proposed in the Show Cause Notice in SL.No.143/2024-Supdt Erode I Range dated 21.05.2024, has been confirmed.

5. A reading of the impugned Order-in-Original reveals that the petitioner failed to respond to the notice, despite sufficient opportunity, and thus suffered the impugned Order-in-Original.

6. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to 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 case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 50% 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.

8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 21.05.2024 together with requisite documents to substantiate the case by treating the impugned Order-in-

Original dated 30.08.2024 as an addendum to the Show Cause Notice dated 21.05.2024.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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. It is needless to state that, before passing any such orders, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

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 is not in arrears of any other amount barring the amount demanded under the impugned Order-in-Original.

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. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

09.12.2025

raja

Neutral Citation : Yes / No

To

The Superintendent of GST and Central Tax,
No.81, Bharathi Nagar, Soolai,
Erode – 638 004.

C.SARAVANAN, J.

raja

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