



WEB COPY



W.P.No.48064 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48064 of 2025

and

W.M.P.No.53717 & 53718 of 2025

M/s. K.P Sathyamoorthy Contractors,
Rep. by its Proprietor – Pachamuthu Sathyamoorthy
77-A, Udayar Street,
Kalappanaickenpatty Pudur,
Namakkal, Tamil Nadu - 637404.

... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Attur (Rural) Circle, Salem
Tamil Nadu.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the respondent in the impugned order in GSTIN: 33AYEPS5940D1ZI/2024-25 dated 03.06.2025 along with consequential proceedings vide FORM GST DRC-07 bearing Ref No.ZD330625024912J dated 03.06.2025 under Section 74 for the financial period 2024-2025, to quash the same.



W.P.No.48064 of 2025

For Petitioner : Mr.J.R.Devanand

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

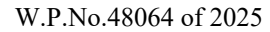
ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Additional Government Pleader 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 dated 03.06.2025 along with the consequential proceedings dated 03.06.2025, issued for the tax period 2024-2025.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 10.02.2025 has been confirmed, as the reply and objection filed by the petitioner to the aforesaid show cause notice were deemed unsatisfactory.



8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 10.02.2025 together with requisite documents to substantiate the case by treating the impugned Order dated



W.P.No.48064 of 2025

03.06.2025 as an addendum to the Show Cause Notice dated 10.02.2025.

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9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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. It is needless to state that, before passing any such order, 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 25% 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.

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.



W.P.No.48064 of 2025

WEB COPY 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 State Tax Officer,
Office of the Commercial Tax Officer,
Attur (Rural) Circle, Salem
Tamil Nadu.



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W.P.No.48064 of 2025

C.SARAVANAN, J.

raja

W.P.No.48064 of 2025

09.12.2025