



WEB COPY



W.P.No.48061 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48061 of 2025

and

W.M.P.Nos.53711 & 53713 of 2025

M/s. North Arcot Sarvodaya Sangh,
Rep by its Partner – Muruganantham G
55/32, Filterbed Road,
Vellore, Tamil Nadu – 632001.

... Petitioner

Vs.

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer
Vellore Rural,
Station: No.4, Bharathiyar Salai,
Fort Round Road,
Vellore - 632001.

... 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 order vide GSTIN: 33AAIFN6372L1ZW/ 2017-18 dated 11.10.2023 along with consequential summary of order in FORM GST DRC 07 bearing No.ZD331023061057X



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dated 11.10.2023 passed under Section 73 of the Act, for FY 2017-18 to quash the same.

For Petitioner : M/s. R. Hemalatha

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate 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 11.10.2023 along with the consequential Order dated 11.10.2023, issued for the Financial Year 2017-18.

4. The impugned order has been preceded with a Show Cause Notice in DRC-01 dated 05.08.2023.



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5. The learned counsel for the petitioner fairly concedes that the petitioner failed to respond to the notice in DRC-01 dated 05.08.2023, despite three reminders.

6. The learned counsel for the petitioner would submit that the petitioner will deposit the disputed tax, as confirmed by the impugned Order dated 11.10.2023, within a period of six weeks from the date of receipt of a copy of this order.

7. Recording the above submission, and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to redo the exercise, subject to the petitioner depositing the entire tax amount confirmed by the impugned Order dated 11.10.2023 in cash from the Petitioner's Electronic Cash Register, within a period of six weeks 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 05.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 11.10.2023 as an addendum to the Show Cause Notice dated 05.08.2023.



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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 the entire tax amount 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.



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WEB COPY13. 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 Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer
Vellore Rural,
Station: No.4, Bharathiyar Salai,
Fort Round Road,
Vellore - 632001.



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C.SARAVANAN, J.

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