IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 18-12-2025**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 48946 of 2025**

**and W.M.P. Nos.54678 & 54682 of 2025**

G.Subramaniyan,
No. 1/19, Poothambadi Main Road,
Varatharajan Pettai,
Kurinjipadi Taluk, Cuddalore 607 302.

..Petitioner(s)

Vs

Assistant Commissioner (ST),
Office of the Assistant Commissioner (ST),
Cuddalore Taluk Assessment circle,
No.102, 1st floor, Bharathy road,
Cuddalore- 607 001.

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in proceedings dated 27.05.2024 in proceeding GSTIN/33HLZPSO254R1ZY/2022-23 and quash the same and direct the Respondent to pass fresh orders after giving reasonable opportunity to the petitioner.

For Petitioner(s): Mr.Rajagopalan N R

For Respondent(s): Ms.P.Selvi,
Government Advocate

**ORDER**

Ms.P.Selvi, 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 27.05.2024. The present Writ Petition has been filed only on 06.10.2025. The impugned order has preceded a show cause notice in GST DRC-01 dated 18.01.2024, to which the Petitioner has failed to file a reply and thus, suffered the impugned Order dated 27.05.2024.

4.The learned counsel for the Petitioner submits that part of the disputed tax has been recovered from the Petitioner's electronic credit ledger.

5.However, the learned Government Advocate appearing for the Respondent is unable to confirm the same.

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.Following the consistent view taken under similar circumstances, 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 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.Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 50% as ordered above, subject to verification.

9.Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 18.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.05.2024 as an addendum to the Notice dated 18.01.2024.

10.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.

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.

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

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

**18-12-2025**

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
GSA

To

Assistant commissioner (ST),
Office of the Assistant Commissioner (ST),
Cuddalore Taluk Assessment circle,
No.102, 1st floor, Bharathy road,
Cuddalore- 607 001.

**C.SARAVANAN, J.**

**GSA**

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