IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48421 of 2025
and
W.M.P.Nos. 54062 and 54063 of 2025

Tvl.Sri Vigneshwara Confectionery,
Rep.by its Proprietor T.Vidhya,
No.271/4A-1, Periya Eri Vayalkadu,
Pattanam Post, Rasipuram Taluk,
Namakkal District-637 408. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Rasipuram Assessment Circle,
Rasipuram, Namakkal District. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the respondent vide his order in GSTIN.33AGUPV4139M1ZK/2018-19 dated 18.04.2024 and quash the same as it is illegal and in gross violation of Principles of Natural Justice.

For Petitioner : Mr.P.Arumugam
For Respondent : Mrs.P.Selvi,
Government Advocate

ORDER

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 appearing for the respondent.

2. In this writ petition, the petitioner has challenged the Order dated 18.04.2024 passed by the Respondent for the tax period 2018-2019. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 31.01.2024 has been confirmed.

3. By impugned Order, the demand confirmed against the petitioner is as follows:-

ACT	TAX	INTEREST	PENALTY	TOTAL
CGST	2,84,501	2,57,735	28,450	5,70,686
SGST	2,84,501	2,57,735	28,450	5,70,686
TOTAL	**5,69,002**	**5,15,470**	**56,900**	**11,41,372/-**

4. It is noticed that the petitioner had not replied to the Show Cause Notice in DRC-01 dated 31.01.2024 and thus suffered the impugned Order dated 18.04.2024 for the period 2018-2019.

5. The case of the petitioner is that petitioner's GST Registration was cancelled in the year 2018 and that *post facto,* a sum of Rs.3,50,252/- has been recovered from the petitioner. It is submitted that this amounts to payment of 62% of the total tax liability out of Rs.5,69,002/- confirmed by the impugned order and that only an extent of Rs.2,13,750/- is remaining as tax due.

6. The learned counsel for the respondent is however unable to confirm whether indeed the petitioner has paid the same as mentioned above against the tax liability of the petitioner confirmed by the impugned order.

7. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 08.12.2025.

8. Be that as it may, 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 orders on merits subject to the petitioner depositing 50% of the disputed tax in cash within a period of thirty (30) days from the date of receipt of a copy of this Order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 31.01.2024 in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order dated 18.04.2024 as an addendum to the Show Cause Notice dated 31.01.2024.

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 of the petitioner shall be lifted subject to the petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being 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, any tax amount already recovered / paid by the petitioner against the tax liability confirmed by the impugned order subject to verification, the same shall be set off and adjusted towards the pre-deposit of 50% as ordered above. If the said amount is over and above the 50% of disputed tax, no further amount is required to be paid by the petitioner as condition for *de Novo* proceedings.

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14. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

10.12.2025

ssn

<u>To</u>:

The Assistant Commissioner (ST),
Rasipuram Assessment Circle,
Rasipuram, Namakkal District.

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C.SARAVANAN, J.,

ssn

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