IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49690 of 2025
& WMP Nos.55537 & 55544 of 2025

1. M/s Sri Vignesh Steel Works
rep by its Proprietor K.Sivakumar,
No.468/1B,
Teachers Colony, Vennampatty Road,
Dharmapuri - 636 701

Petitioner(s)

Vs

1. The Deputy Commissioner (ST)
GST -Appeals, Salem.

2.The State Tax Officer,
Dharmapuri Assessment Circle,
Commercial Taxes Building,
Ground Floor, Dharmapuri 636 107.

3.The Manager,
Tamil Nadu Mercantile Bank Ltd.,
No.61, Arumuga Achari Street,
Dharmapuri- 636 701

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records of the second respondent in his proceedings in Order No. 33BHDPS1189K1Z1/2020-21, dated 23.11.2024 and culminating in the order of the first respondent in GSTIN/Temp ID/UIN 33BHDPS1189K1Z1-ARN #AD3308250261970, dated 14.08.2025, and quash the same.

For Petitioner(s): Mr. C. Subramanian

For Respondents: Mr.C.Harsharaj, Spl.GP

ORDER

The petitioner is before this Court against the impugned order dated 23.11.2024 in DRC-07 passed for the tax period 2020-2021 which preceeded the show cause notice in DRC -01 dated 15.12.2023 to which the petitioner failed to reply and thus suffered the impugned order. The present writ petition has been filed after the petitioner's appeal against the impugned order dated 23.11.2024 came to be rejected by the first respondent vide impugned order dated 14.08.2025. At the time of filing of the aforesaid appeal before the first respondent, the petitioner has already pre-deposited 10% of the disputed tax.

2.The learned counsel for the petitioner submitted that the respondents have also recovered the balance tax on 10.03.2025. In support of the same, the petitioner has filed the extract of the Electronic Credit Ledger of the petitioner for the period between 10.03.2025 to 10.03.2025. The Respondent is however, unable to confirm the same.

3. Under similar circumstances, orders have been quashed and cases have been remitted back 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.

4.Considering the length of time in approaching this Court by way of this writ petition and following the consistent view taken under the similar circumstances, the impugned orders are quashed and the case is remitted back to the second respondent to pass fresh order on merits, subject to the petitioner depositing 50% of the disputed tax, within a period of 30 days from the date of receipt of a copy of this order.

5.Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 15.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.11.2024 as an addendum to the DRC-1 Show Cause Notice dated 15.12.2023.

6. In case the petitioner complies with the above stipulations, the second 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 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.

7.Any amount already recovered from the petitioner against the tax liability confirmed vide impugned order, shall be adjusted towards the pre-deposit of 50% as ordered above.

8. It is made clear that bank attachment 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.

9.In case the petitioner fails to comply with any of the stipulation, the second 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.

10. Needless to state, before passing any such order, the second respondent shall give due notice to the petitioner.

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

19-12-2025

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Index:Yes/No
Neutral Citation:Yes/No

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