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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49336 of 2025
and
W.M.P. Nos.55105 & 55106 of 2025

Ranga Zone Energy Private Limited,
(Rep by its Director Sanjay Vasantrao Deshmukh),
Address.232, A. G.V Residency, Coimbatore,
Tamil Nadu 641028.

..Petitioner(s)

Vs

The State Tax Officer,
Singanallur North Assessment Circle,
Coimbatore.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein vide order Ref No. GSTIN: 33AAHCR9163M1ZU/2019-20 dated 5th August, 2024 issued along with the summary of the order in form GST DRC 07 vide reference no. ZD330824031041Z dated 5th August, 2024 for the tax period between April 2019 to March 2020, quash the same.

For Petitioner(s): Ms.S. Vishnupriya

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

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ORDER

Mrs.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.In this Writ Petition, the Petitioner has challenged the impugned order dated 05.08.2024 in DRC-07 passed by the Respondent for the tax period 2019-2020. By the impugned order, the demand proposed in Show Cause Notice dated 25.05.2024 in DRC-01 has been confirmed.

4.It is noticed that the Petitioner had also filed a reply on 21.06.2024, however failed to take advantage of the personal hearing fixed. It is also noticed that the Petitioner was required to file certain documents and financial statements in support of the reply dated 21.06.2024.

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5.Learned counsel for the Petitioner submits that the Petitioner is willing to secure the interest of the Respondent by deposit such amount as may be ordered.

6.Learned Government Advocate for the Respondent submits that the impugned order is a detailed order on merits and therefore, the Writ Petition is liable to be dismissed on account of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

7.Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and following the consistent view taken under similar circumstances and taking note of the fact that the Petitioner has not filed copies of the inward invoices and balance sheet including the financial statement for the Assessment Year 2019-2020, 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

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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.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.

10.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.

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11.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.

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

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

17-12-2025

Neutral Citation: Yes/No
GSA

To

The State Tax Officer,
Singanallur North Assessment Circle,
Coimbatore.

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C.SARAVANAN, J.

GSA

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