



W.P.No.48978 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48978 of 2025

and

W.M.P.No.54704 of 2025

M/s.Subculture Fashion
Rep by its Proprietor
Arumugam Kathiresh

... Petitioner

Vs.

The State Tax Officer (ST)
South Assessment Circle,
Tiruppur, Commercial Taxes Building, 1st Floor,
No.16, Indira Nagar 1st Street,
Emperor Building, Ground Floor,
backside to C.S.I.Paul's Church,
Avinashi Road,
Tiruppur – 641 603.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order in Reference No.33BH0PK6216Q2ZR/2018-2019 dated 08.04.2024 passed by the respondent for the Financial Year 2018-2019 and quash the same.



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W.P.No.48978 of 2025

For Petitioner : Mr.R.Ganesh Kumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 08.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.01.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 08.04.2024.

4. 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 11.12.2025.



W.P.No.48978 of 2025

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5. 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 08.04.2024 as an addendum to the Show Cause Notice dated 26.01.2024.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance



W.P.No.48978 of 2025

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.

9. 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.

10. 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.

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



W.P.No.48978 of 2025

WEB COPY 12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petition is closed.

19.12.2025

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W.P.No.48978 of 2025

C.SARAVANAN, J.

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