



WEB COPY



W.P.No.49038 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49038 of 2025
and
W.M.P.Nos.54774 and 54775 of 2025

Sri Venkateswara Spinning Mills
Rep.by its Authorised representative
4/120, Ragavendrapuram,
Mettupatti Panchayat,
Seshanchavadi,
Salem 636 111.

... Petitioner

-Vs-

1.Proper Officer,
Ayyoathyapattinam assessment circle,
O/o Assistant Commissioner (ST)
Salem

2. Deputy Commissioner (CT)
Salem.

....Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Ceritorari, to call for the records of the 1st respondent in impugned order in GSTIN:33ADUFS5539H1ZJ/2020-21 dated 08.02.2025 and consequential GST APL-02 in reference No.ZD330725286881Y dated 25.07.2025 passed by the 2nd respondent and quash the same.



W.P.No.49038 of 2025

For Petitioner : Mr.V.Arunachalesh

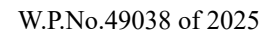
For Respondents : Mrs.K.Vasanthamala,
Government Advocate

ORDER

In this writ petition, the petitioner has challenged the impugned Assessment order dated 08.02.2025, after the petitioner's appeal against the same was rejected by the Appellate Authority, namely the second respondent, by order dated 25.07.2025.

2. It is noticed that the impugned Assessment order was preceded by a Show Cause Notice in Form DRC-01 dated 23.11.2024, to which no reply was filed by the petitioner despite several reminders calling upon the petitioner to file a reply and to appear for a personal hearing.

3. Following the consistent view taken under similar circumstances, and taking note of the pre-deposit already made at the time of filing an appeal on 22.07.2025 as well as the time taken before the appellate authority prior to filing the present writ petition, the matter is remitted back to the first respondent to pass a fresh order, subject to the petitioner depositing an additional 15% in cash from the Petitioner's Electronic Cash Register over and above the 10% already pre-deposited at the time of filing the appeal.



5. In case the petitioner complies with the above stipulations, the first 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 from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

6.It is made clear that bank attachment shall be lifted subject to the deposit of 15% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

7. In case the petitioner fails to comply with any of the above stipulations, the first respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

8. Needless to state, before passing any such order, the petitioner shall be heard.



W.P.No.49038 of 2025

9. Accordingly, this writ petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

15.12.2025

nvi

Neutral Citation : Yes/No

To

1. Proper Officer,

Ayyoathyapattinam assessment circle,

O/o Assistant Commissioner (ST)

Salem

2. Deputy Commissioner (CT)

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nvi

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