IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.49030 of 2025
and
W.M.P.Nos.54760 and 54765 of 2025

Ranganathan ... Petitioner

-Vs-

Assistant Commissioner (ST) (FAC),
Medavakkam Assessment Circle,
No.46, Greenways Road,
RA Puram, II Floor, Room No.205,
Chennai- 600 028. ….Respondent

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 respondent herein in impugned order in Form DRC-07 having reference No.ZD330625075206F dated 09.06.2025 passed under Section 73 of theTamil Nadu Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.T.Suresh

For Respondent : Mrs.K.Vasanthamala,
Government Advocate

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O R D E R

In this writ petition, the petitioner has challenged the impugned order dated 09.06.2025, whereby the demand proposed in the Show Cause Notice in Form DRC-01 dated 21.02.2024 was confirmed due to the absence of any reply from the petitioner.

2. It is submitted that the petitioner has discharged part of the demand; the petitioner filed a copy of the payment receipt dated 23.11.2025.

3. The learned counsel for the respondent is however unable to confirm as to whether the said payment was paid towards the tax demanded under the impugned order dated 09.06.2025.

4. Following the consistent view taken in similar circumstances, the matter is remitted back to the respondent to pass a fresh order on merits, subject to the deposit of 25% of the disputed tax in cash from the petitioner's Electronic Cash Register within 30 days from the date of receipt of a copy of this order. It is needless to state that if the amount of

Rs.1,17,520/- paid on 23.11.2025 was towards the tax liability confirmed vide the impugned order dated 09.06.2025, the same shall be taken into account.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 09.06.2025 as an addendum to the Show Cause Notice dated 21.02.2024.

6. 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 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.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 25% 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.

8. In case the petitioner fails to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner for recovery of the tax in accordance with law, as if this writ petition had been dismissed in limine today.

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

15.12.2025

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Neutral Citation : Yes/No
To
Assistant Commissioner (ST) (FAC),
Medavakkam Assessment Circle,
No.46, Greenways Road,
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Chennai- 600 028

C.SARAVANAN, J.

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