# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

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

W.P.No.48908 of 2025
and
W.M.P.Nos.54625 and 54626 of 2025

M/s.Shanthi Annuswami
No.3/1, Kanthampalayam,
Perundurai, Erode,
Tamil Nadu – 638 052. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Perundurai Assessment Circle,
3rd Floor, New Integrated Tax Building,
S.F.No.400/1, 1, 7, 8 46 Pudur B Village,
Erode – 638 002. ... 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 relating to the impugned proceedings passed by the Respondent in order vide GSTIN:33AWNPS6070K2ZY/2020-21 dated 26.05.2025 along with consequential summary of order in Form GST DRC 07 bearing No.ZD330525278421G dated 26.05.2025 passed under Section 74 of the Act, for FY 2020-21 to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mrs.P.Selvi
Government Advocate

**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 26.05.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.02.2025 to which the Petitioner had not replied and thus suffered the impugned order.

4. The Petitioner has however filed two replies dated 22.02.2025 and 25.02.2025 in response to intimation in GST DRC – 01A dated 12.02.2024, which has been considered while passing the impugned order. That apart, it is noted that the reply filed by the Petitioner was not satisfactory.

5. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

6. 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 10.12.2025.

7. 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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 25% of the disputed tax in cash or 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.02.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 26.05.2025 as an addendum to the Show Cause Notice dated 26.02.2025.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

12. 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.

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

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

**15.12.2025**

Neutral Citation: Yes / No
jas

To:

The Assistant Commissioner (ST),
Perundurai Assessment Circle,
3rd Floor, New Integrated Tax Building,
S.F.No.400/1, 1, 7, 8 46 Pudur B Village,
Erode – 638 002.

**<u>C.SARAVANAN, J.</u>**

jas

<u>W.P.No.48908 of 2025</u>
<u>and</u>
<u>W.M.P.Nos.54625 and 54626 of 2025</u>

15.12.2025