IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49355 of 2025
and
W.M.P.Nos.52124 and 52125 of 2025

B.N.Steel Corporation,
Represented by its Partner,
Mr.NIRAJ KUMAR MISRA,
Plot No.C-86, Iron and Steel Market,
Sathangadu, MANALI, Chennai – 600 068. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Manali Assessment Circle,
Integrated Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of Respondent passed in GSTIN:33AALFB3206A1A9/2020-21 dated 19.02.2025 to quash the same.

For Petitioner : Mr.R.Kumar

For Respondents : Mr.C.Harsharaj,
Special Government Pleader

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O R D E R

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 19.02.2025, by which the demand proposed in the Show Cause Notice in DRC-01 dated 24.10.2024 has been confirmed. The impugned order was passed after considering the petitioner's reply dated 26.11.2024.

3. The learned counsel for the petitioner submitted that the Petitioner had paid the tax liability during the pendency of the proceedings.

4. The learned counsel for the respondent, however, is unable to confirm the same.

5. The learned counsel for the petitioner further submits that the petitioner may be given one opportunity to explain the case afresh before the respondent, as the petitioner has indeed discharge the tax liablility.

6. Be that as it may, considering the fact that the petitioner may have a case to explain, the matter is remitted back to the respondent to redo the exercise, subject to the petitioner depositing 25% of the disputed tax in Cash or from the Petitioner's Electronic Cash Ledger witin a period of thirty (30 days from the date of receipt of a copy of this order and subject to the Petitioner appearing for personal hearing on the date specified.

7. Within such time, the petitioner shall also file a reply / additional reply, over and above the reply already filed on 26.11.2024.

8. Needless to state, if any amount recovered from the Petitioner or paid by the Petitioner shall be adjusted or set-off towards the pre-deposit of 25% of the disputed tax. If the tax liability has already been paid, as stated by the petitioner, no further amount is required to be pre-deposited.

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 petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

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

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Neutral Citations: Yes/No

To:

The Assistant Commissioner (ST) (FAC),
Manali Assessment Circle,
Integrated Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

C.SARAVANAN, J.

nvi

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