IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49063 of 2025
and W.M.P. Nos.54802 & 54805 of 2025

Tvl. Sri Andavar Motors,
GSTIN: 33BEAPB0118R1ZU,
Represented by its Proprietor,
Boopathi Sengodagopunder,
3/853, Kongu Mandapam,
North Katheri Pirivu, Kumarapalayam,
Namakkal-638 183.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer,
Thiruchengode Rural,
Namakkal-637 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC-07 bearing reference no. ZD330825022792D/2021-2022 dated 04.08.2025 issued by the Respondent and quash the same.

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader

O R D E R

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

3.In this Writ Petition, the Petitioner has challenged the exparte order dated 04.08.2025 in DRC-07 passed by the Respondent for the tax period 2021-2022, which preceded a Notice in GST DRC-01 dated 04.06.2025, to which the Petitioner has failed to file a reply and thus, suffered the impugned Order dated 04.08.2025.

4.Learned counsel for the Petitioner submitted that *post facto* the Respondent has recovered entire disputed tax amount on 07.11.2025 from the Petitioner. However, the learned Special Government Pleader is unable to confirm the same.

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.Following the consistent view taken under similar circumstances, 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 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.In case, entire disputed tax amount has been recovered from the Petitioner on 07.11.2025 as has been stated by the Petitioner, no further pre-deposit is required. Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 25% as ordered above, subject to verification.

8.Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 04.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 04.08.2025 as an addendum to the Notice dated 04.06.2025.

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 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.

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.

16-12-2025

Neutral Citation: Yes/No

GSA

To

The Deputy Commercial Tax Officer,
Thiruchengode Rural,
Namakkal-637 001.

C.SARAVANAN, J.

GSA

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