IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49709 of 2025
&
WMP Nos.55569 & 55571 of 2025

1. Lakshmi Fabrics,
Represented by its Partner Nandhini.
No.13,
Kalarampatty Main Road,
No.4, Karungalpatty,
Salem-636 006

Petitioner(s)

Vs

1. Assistant Commissioner (ST),
Annathanpatty Assessment Circle,
Salem.

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the files of the respondent herein in FORM GST DRC-07 in Reference No.ZD3303251342120 dated 19.03.2025 along with detailed order in GSTIN33AABFL2067R1Z1/2018-19 dated 18.03.2025 and quash the same.

For Petitioner : Mr.N.Chandirasekar

For Respondent: Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

It is the second round of litigation before this Court.

2.Earlier, the petitioner had suffered an adverse order dated 27.04.2024 for the tax period 2018-19. The petitioner had challenged the same before this Court in W.P.No.39818 of 2024. By an order of this Court dated 02.01.2025, assessment order dated 27.04.2024 was set aside, subject to the petitioner depositing 25% of the disputed tax.

3.The petitioner appears to have complied with the same by depositing 25% of the disputed tax. However, the petitioner failed to file a reply as stipulated in the order of this Court dated 02.01.2025. Hence, the impugned order dated 19.03.2025 has been passed in DRC-07 confirming the demand that was confirmed vide order dated 27.04.2024.

4.The learned counsel for the petitioner submitted that due to oversight, reply was not filed within the time stipulated by this Court. However, the petitioner is willing to deposit 25% of the disputed tax on condition for *de nova* order.

5. Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the respondent to redo the exercise and pass a fresh order on merits, subject to the petitioner depositing 25% of disputed tax in cash through the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

6. The petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 05.03.2025 together with requisite documents to substantiate their case by treating the impugned Order dated 19.03.2025 as an addendum to the Show Cause Notice dated 05.03.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass a final order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the petitioner complying with the above stipulated conditions, the attachment of the bank account of the petitioner shall also stand automatically vacated.

8. In case the petitioner fails to comply with any of the conditions

stipulated above, 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.

9. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

10. It is made clear that the petitioner shall co-operate with the respondent in the *de novo* proceedings.

11. In view of the above, all further recovery proceedings shall be kept in abeyance subject to the petitioner complying with the above stipulated conditions and pending *de novo* order.

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

19-12-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

1.Assistant Commissioner (ST)
Annathanpatty Assessment Circle,
Salem.

C.SARAVANAN, J.
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