IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49426 of 2025
and
W.M.P.Nos.55223 and 55225 of 2025

Tvl.Everest Associates,
Represented by its Proprietor-Shankar,
No.21,3, Muthial Street,
Alandur, Chennai-600016 ... Petitioner

Vs.

Assistant Commissioner (ST),
Alandur Assessment Circle,
No.352, 3rd Floor, Anna Salai,
Nandanam, Chennai-600 035. ... 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 in GSTIN:33BZUPS7125N2ZG/2019-20 on the files of the Respondent and quashing the impugned order dated 28.08.2024 with the reference no.ZD3308242486355 for the FY 2019-20 passed by the Respondent as arbitrary.

For Petitioner : Mr.Kabil Dev,S

For Respondent : Mrs.P.Selvi,
Government Advocate

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O R D E R

The petitioner is before this Court challenging the impugned order dated 28.08.2024, which was preceded by a Show Cause Notice in DRC-01 dated 10.05.2024 for the tax period April 2019 to March 2020.

2. By the impugned order, the demand proposed in the aforesaid notice in DRC-01 has been confirmed, as the petitioner failed to receive and respond to the same, despite several opportunities having been granted for filing a reply.

3**.** The learned counsel for the petitioner submitted that, by the impugned order, the following demand has been confirmed.

Total Amount (For all Financial Years) (Amount in Rs.)

Tax Period	Act	Interest	Penalty	Total
2019-20	CGST	125321	15983	301130
2019-20	IGST	54192	10000	133304
2019-20	SGST	125321	15983	301130
2019-20	CESS	0	0	0
Total (Act wise)	CGST	125321	15983	301130
	IGST	54192	10000	133304
	SGST	125321	15983	301130
	CESS	0	0	0
	Total	**304834**	**41966**	**735564**

4. It is further submitted that the petitioner, the entire amount of disputed tax has been recovered from the petitioner's Electronic Credit Ledger and cash, as detailed below.

Date	**Amount**			**Cash/ credit ledger**
	IGST	**CGST**	**SGST**	
15-09-2025			39,183	Credit
22-09-2025	2,02,480	26,458	91,102	Credit
24-10-2025			26,000	Cash
27-11-2025			3,541	Credit
Total	**3,88,764**			

5. However, the learned counsel for the respondent is unable to confirm the same.

6. Considering the fact that the impugned order is an ex-parte order and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order, subject to the petitioner filing a reply to the notice in DRC-01 dated 10.05.2024 within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the petitioner shall also deposit 50% of the disputed tax. Needless to state, in case the amount stated to have already been paid by the petitioner has indeed been recovered from the petitioner towards the tax liability of the petitioner on the date mentioned above, no further amount shall be required to be deposited by the petitioner for the purpose of de novo adjudication. This will be however subject to the verification of the Respondent.

8. 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 by the petitioner, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

9. It is made clear that the bank attachment shall be lifted subject to the pre-deposit as ordered above and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned order.

10.In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed in limine today.

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

12. 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:

Assistant Commissioner (ST),
Alandur Assessment Circle,
No.352, 3rd Floor, Anna Salai,
Nandanam, Chennai-600 035.

C.SARAVANAN, J.

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