



WEB COPY

WP No. 49713 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 49713 of 2025
& WMP Nos.55573 & 55575 of 2025**

1. Thangavelu Ravichandran,
(Trade Name- Aishwarya Sea Foods),
Rep. by its Proprietor,
1/417, Mudalai Patty Po, Namakkal,
Tamil Nadu- 637 001

Petitioner(s)

Vs

1. Assistant Commissioner
Namakkal (Rural) - Namakkal,
Salem, Tamil Nadu

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorarified Mandamus, to call for the records of the Order of Assessment in DRC-07 bearing Reference No- ZD330225185345G in GSTIN/ID 33AGKPR6059G1Z4/ APR 2020 - MAR 2021 dated 19.02.2025 passed by the respondent and to quash the same and to further direct the respondent to lift the Bank Attachment in Form DRC-13 bearing GSTIN 33AGKPR6059G1Z4 /2025 dated 04.06.2025 issued on the petitioners Banker.

For Petitioner(s): Mr.S.Maharajan

For Respondent: Mrs.K.Vasanthamala, GA



ORDER

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Mrs.K.Vasanthamala, 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 appearing for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 19.02.2025 bearing Reference No.ZD330225185345G of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the petitioner was called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 19.02.2025.

4. 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 11.12.2025.

5. Under similar circumstances, orders have been quashed and cases have



been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% 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. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the respondent to pass a fresh order 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. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC- 01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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 of such 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.

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9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

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.

19-12-2025

Dn

Index: Yes/No

Neutral Citation: Yes/No



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To

1. Assistant Commissioner
Namakkal (Rural) - Namakkal, Salem
Tamil Nadu



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C.SARAVANAN, J.
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