IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49481 of 2025
and W.M.P. Nos.55280 & 55281 of 2025

M/s. Jayapriya Agencies,
Rep by its Proprietor Chinnasamy Rajagopalan
Jayasankar,
79/2, Vridhachalam, Jayankondam Main Road,
Neyveli, Cuddalore,
Tamil Nadu - 606110.

..Petitioner(s)

Vs

The State Tax Officer,
Office of the Commercial Tax Officer,
Virudhachalam Assessment Circle,
Cuddalore.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in order vide GSTIN 33ACDPJ7310D1Z9/ 2020-21 dated 24.02.2025 along with consequential summary of order in FORM GST DRC 07 bearing no. ZD330225257185J dated 25.02.2025 passed under section 73 of the act, for FY 2020-21 to quash the same.

For Petitioner(s): Ms.R. Hemalatha

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 for the Respondent.

3.In this Writ Petition, the Petitioner has challenged the exparte order dated 25.02.2025 in DRC-07 passed by the Respondent for the tax period 2020-2021, which preceded a Notice in GST DRC-01 dated 25.11.2024, to which the Petitioner has failed to file a reply and thus, suffered the impugned Order dated 25.02.2025.

4.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.

5.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.

6.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.

7.Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the 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 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.

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 the Petitioner is not in arrears of any other amount 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.

18-12-2025

Neutral Citation: Yes/No
GSA

To

The State Tax Officer,
Office of the Commercial Tax officer,
Virudhachalam Assessment Circle,
Cuddalore.

C.SARAVANAN, J.

GSA

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