



WEB COPY



W.P.No.49472 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49472 of 2025

and

W.M.P.Nos.55273 and 55274 of 2025

M/s.Shree Balamurugan Agencies,
Rep by its Proprietor – Mano
413-A, Ettikuttai, Olagadam,
Erode, Tamil Nadu – 63831.

... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC)
Office of the Commercial Tax Officer,
Bhavani Assessment Circle, Erode
Tamil Nadu.

... 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 pertaining to the impugned order dated DRC-07 dated 27.02.2025 issued in Ref.No.ZD3302252925395 for the year 2020-2021 by the Respondent and quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mr.C.Harsharaj,
Special Government Pleader



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ORDER

The petitioner is before this Court challenging the order dated 24.02.2025 passed for the tax period 2020-2021 by the Respondent under Section 73 of the respective GST enactments which was preceded by a Show Cause Notice in DRC-01 dated 02.12.2023 to which the petitioner responded on 03.03.2024, 18.07.2024 and 08.08.2024. However, the petitioner failed to submit the necessary documents along with the reply and as a result suffered the impugned order.

2. The learned counsel for the petitioner submits that to safeguard the interest of the respondent, the petitioner is willing to pre-deposit 25% of the disputed tax.

3. The learned counsel for the respondent submits that appropriate orders may be passed.

4. Having considered the submissions of both counsels and the undertaking given by the petitioner, the case is remitted to the respondent to pass a fresh order on merits, subject to the petitioner pre-depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.



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5. Within the such period, the petitioner may file an additional reply along with the required documents to the Show Cause Notice in DRC-01 dated 02.12.2023 by treating the impugned order as an addendum to the to the Show Cause Notice dated 02.12.2023.

6. If the petitioner complies with the above stipulation, the respondent shall pass a final order on merits in accordance with law, preferably within three (3) months of receiving such reply or pre-deposit. Subject to compliance with the above, any attachment of the petitioner's bank account shall stand automatically vacated.

7. It is made clear that the bank attachment of the petitioner shall be lifted subject to the deposit of 25% of the disputed tax ordered above and the petitioner is not being in arrears of any othe amount barring the amount demanded under the impugned order.

8. In the event that the petitioner fails to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition were dismissed in limine.



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9. Needless to state, before passing any such order, the Respondent

shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of in the above terms.

No costs. Connected Writ Miscellaneous Petitions are closed.

17.12.2025

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Neutral Citations: Yes/No

To:

The Assistant Commissioner (ST)(FAC)
Office of the Commercial Tax Officer,
Bhavani Assessment Circle, Erode
Tamil Nadu.



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C.SARAVANAN, J.

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