



W.P.No.49445 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49445 of 2025

and

W.M.P.Nos.55239 and 55240 of 2025

Tvl.Jaai Amman Aluminiam,
Rep.by its Proprietor-Santhanam Maharajan,
Door No.7, EVK Sampath Salai,
Erode-638 003.
GSTIN:33ALVPM2450J1ZT

... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Park Road Assessment Circle,
Erode.

... 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 of the impugned proceedings of the Respondent in GSTIN:33ALVPM2450J1ZT/2020-2021 dated 25.02.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No.ZD330225262913H dated 25.02.2025 for the Tax Period April 2020 – March 2021 quash the same.

For Petitioner : Mr.S.Rajasekar
For Respondent : Mrs.C.Harsharaj,
Special Government Pleader



W.P.No.49445 of 2025

WEB COPY

ORDER

The petitioner is before this Court challenging the order dated 25.02.2025 in DRC-07 passed for the tax period 2020-2021 which was preceded by a Show Cause Notice in DRC-01 dated 26.11.2024 to which the petitioner failed to reply and thus suffered the impugned order.

2. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 has been confirmed against the petitioner as follows:-

ABSTRACT for the year 2020-21

Act	Tax	Penalty @ 10%	Interest
SGST	86900.00	10000.00	60340
CGST	86900.00	10000.00	60340
IGST	1175.00	20000.00	816
Total	174975.00	40000.00	121496

3. The case of the petitioner is that the petitioner failed to respond to the aforesaid Show Cause Notice in DRC-01 dated 26.11.2024 and thus the demand proposed in the Show Cause Notice has been confirmed against the petitioner.

4. According to the petitioner, the entire disputed tax has been recovered from the petitioner's Electronic Credit Ledger for the period from 01.05.2025 to 24.07.2025. The petitioner has filed a copy of the extract the Electronic Credit Ledger to substantiate the same.



W.P.No.49445 of 2025

WEB COPY

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

6. The learned counsel for the respondent further submits that the matter may be remitted back for de novo proceedings subject to certain conditions.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, 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 within a period of 30 days from the date of receipt of a copy of this order.

8. In the event, it is found that the amounts recovered on 08.05.2025, 03.06.2025, and 24.07.2025 from the petitioner's Electronic Credit Ledger have already been appropriated towards the confirmed demand by the impugned order, no further amount shall be required to be pre-deposited by the petitioner as a condition for *de novo* proceedings.

9. Upon the petitioner complying with the above stipulations, the respondent shall proceed to pass a final order on merits and in accordance



W.P.No.49445 of 2025

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 if any shall stand automatically raised/vacated.

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

17.12.2025

nvi

Neutral Citations: Yes/No

To:

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Park Road Assessment Circle,
Erode.



WEB COPY



W.P.No.49445 of 2025

C.SARAVANAN, J.

nvi

W.P.No.49445 of 2025 and
W.M.P.Nos.55239 and 55240 of 2025

17.12.2025