IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49506 of 2025
and W.M.P. Nos.55313 & 55315 of 2025

M/s. M.M. Tiles,
Represented By Its Partner P.Satheesh,
No.1B, Anna Salai, Tindivanam Road,
Thiruvannamalai-606 601.

..Petitioner(s)

Vs

1. The State Tax Officer (ST),
   Tiruvannamalai -1, Assessment Circle,
   Tiruvannamalai.

2. The Deputy Commissioner (ST),
   Thiruvannamalai CT District,
   Integrated Commercial Taxes Building,
   Collectorate Master Plan Complex,
   Vengikal, Thiruvannamalai 606 604.

3. The Branch Manager,
   State Bank Of India,
   2nd Floor, Vignesh Complex,
   No.205, Anna Salai,
   Pondicherry 605 001.

..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 of the 1st respondent in his proceedings in GSTIN: 33AATFM2317B1ZM/2017-18, quash the order dated 29.12.2023 passed therein.

For Petitioner(s): Mr. P.V.Sudakar

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3.In this Writ Petition, the Petitioner has challenged the exparte order dated 29.12.2023 in DRC-07 passed by the 1st Respondent for the tax period 2017-2018, which preceded a Notice in GST DRC-01 dated 25.09.2023, to which the Petitioner has failed to file a reply and thus, suffered the impugned Order dated 29.12.2023.

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 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing entire 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 entire tax 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 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.12.2023 as an addendum to the Notice dated 25.09.2023.

8.In case the Petitioner complies with the above stipulations, the 1st 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 entire 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 Respondents are 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 Respondents 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

1. The State Tax Officer (ST)
   Tiruvannamalai -1, Assessment Circle,
   Tiruvannamalai.

2. The Deputy Commissioner (ST)
   Thiruvannamalai CT District,
   Integrated Commercial Taxes Building,
   Collectorate Master Plan Complex,
   Vengikal, Thiruvannamalai 606 604.

3. The Branch Manager
   State Bank Of India,
   2nd Floor, Vignesh Complex,
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C.SARAVANAN, J.

GSA

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