IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.49553 of 2025
and
W.M.P.Nos.55389 and 55390 of 2025

Tvl.Marayammal Maligai,
GSTIN.33ADWPB0333N1ZI,
represented by its Proprietor Balasundaram Arumugachettiyar,
145, Mangalam Road,
Tiruppur-641 604. ... Petitioner

-Vs-

The Commercial Tax Officer,
Tiruppur Central II,
Tiruppur-641 603. ... Respondent

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorari, call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD330625094334B/2019-2020 dated 10.06.2025 issued by the respondent and quash the same.

For Petitioner : Mr.S.Durairaj
For Respondent : Mr.V.Prashanth Kiran
Government Advocate (Tax)

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Tax) takes notice for the Respondent.

2. This Writ Petition is being disposed at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 10.06.2025 which preceded a Show Cause Notice in Form DRC-01 dated 25.09.2024 to which the petitioner failed to file a reply and has thus suffered impugned order dated 10.06.2025.

4. Learned counsel for the petitioner submitted that the petitioner is willing to deposit 25% of the disputed tax as a condition for *denovo* adjudication.

5. However, learned Government Advocate for the Respondent submitted that a part of the amount has been recovered.

6. Having considered the above submission and following the consistent view taken by this court under similar circumstances, 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 less any amount recovered/paid already 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 25.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.06.2025 as an addendum to the Show Cause Notice dated 25.09.2024.

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 not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the

C.SARAVANAN. J,

gv

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

Index : Yes/No
Neutral Citation: Yes/No
Speaking/Non Speaking order
gv

To

The Commercial Tax Officer,
Tiruppur Central II,
Tiruppur-641 603.

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