IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM:

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

W.P.No.49714 of 2025
and
W.M.P.Nos.55577 and 55578 of 2025

Tvl. Sri Karunamaye Beverages Pvt Ltd.,
Represented by its Director Brindabon Chowdhary,
18/16, Abdul Razak,
2nd Street, Saidapet,
Chennai-600 015. ... Petitioner

-Vs-

The Deputy State Tax Officer-1,
Saidapet Assessment Circle,
Office of the Assistant Commissioner,
#1, PAPJM Buildings (Annex), 5th Floor,
Greams Road, Chennai 600 006. ... 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 of the Respondent in order dated 25.04.2024 in GSTIN 33AAVCS4898J1ZD/2018-19 bearing Reference No.ZD3304241939832, and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner : Ms.C.Rekhakumari

For Respondents : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate (Tax) takes notice for the Respondent.

2. This Writ Petition is being disposed of 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 order dated 25.04.2024 in DRC-07 passed for the tax period 2018-19. By the impugned order, the demand proposed in Show Cause Notice in DRC-01 dated 28.12.2023 has been confirmed for the tax period 2018-19 to which the petitioner failed to file a reply and thus suffered the impugned order.

4. Learned counsel for the Petitioner submits that more than 95% of the disputed tax has been recovered from the petitioner's electronic liability ledger from April 2024 to August 2024. However, learned Government Advocate is unable to confirm the same.

5. Following the consistent view taken by this court 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 50% of the disputed tax as confirmed vide impugned order dated 25.04.2024.

6. Needless to state any amount already recovered over and above the aforesaid amount of 50% shall be considered and set off against the pre-deposit of 50% as ordered above. In case, recovery has been made over and above the aforesaid 50%, of disputed tax confirmed by the impugned order, the petitioner shall not be required to deposit the amount as ordered above. This will however be subject to verification by the Respondent.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 28.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.04.2024 as an addendum to the Show Cause Notice dated 28.12.2023.

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 petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being 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 Petition is closed.

18.12.2025

Neutral Citation: Yes/No
gv

To

The Deputy State Tax Officer-1,
Saidapet Assessment Circle,
Office of the Assistant Commissioner,
#1, PAPJM Buildings (Annex), 5th Floor,
Greams Road, Chennai 600 006.

C.SARAVANAN.J
gv

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