IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49724 of 2025
& WMP Nos.55595 & 55596 of 2025

1. Tvl.New Saravana Rice Mundy,
Represented by its Proprietor,
Nadesan Thangapandi Janakumar,
5/11, First Main Road, Karambakkam,
Porur, Chennai-600 116

Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
Porur Assessment Circle, No.4/109,
Ist Floor, Bangalore Highway Road,
Varadharajapuram, Nazaratpet,
Chennai-600 123

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorarified Mandamus, to call for the records of the respondent in a GSTIN 33ACHPT8400G1ZO/2020-21 dated 22.02.2025 and quash the same and consequently direct the respondent to give a opportunity of personal hearing.

For Petitioner :Mr.P.R.Kumar
For Respondent: Mr.V.Prashanthkiran, GA

ORDER

The petitioner has challenged the order dated 21.02.2025 in DRC -07 passed for the tax period 2020-21. By the impugned order, the demand proposed in show cause notice in DRC -01 dated 25.11.2024 has been confirmed, to which the petitioner replied on 10.02.2025 and the same has been considered while passing the impugned order.

2.It is the contention of the petitioner that only part of the reply of the petitioner to the show cause notice has been considered and therefore, the impugned order is arbitrary and is liable to be interfered with.

3.The impugned order has extracted the relevant portion of the reply of the petitioner dated 10.02.2025. A reading of the reply dated 10.02.2025 and the Show Cause Notice dated 25.11.2024 in DRC-1, it is clear that the petitioner's reply to the Show Cause Notice is not adequate. The demand has been confirmed by the impugned order after considering the reply of the petitioner, however, the reply is incomplete and does not give a clear difference of the balance amount.

4. Considering the fact that the reply of the petitioner is incomplete, the impugned order is quashed and the case is remitted back to the respondent to

pass appropriate orders on merits subject to the petitioner depositing 25% of the disputed tax in cash confirmed by the impugned order within a period of 30 days from the date of receipt of a copy of this order.

5.Within such time, the petitioner shall file a proper reply citing the difference, alongwith requisite documents to substantiate the case to the Show Cause Notice in DRC -01 dated 25.11.2024 by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

6. 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.

7. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 25% 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.

8. 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.

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 with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

19-12-2025

dn

Index:Yes/No
Neutral Citation:Yes/No

To

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C.SARAVANAN, J.
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