IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49760 of 2025
& WMP Nos.55644 & 55645 of 2025

1. Ms RR Engineering Services,
Rep by its Managing Partner.
Ramanan T.K., No 147-A,
Type-2, Quarters, Block Seven,
Neyveli, Cuddalore,
Tamil Nadu- 607803

Petitioner(s)

Vs

1. State Tax Officer
Office of the Commercial tax officer,
Old Kumbakonam road,
Commercial Tax building 1st floor,
Near Taluk office,
Panruti -607 106,
Tamil nadu

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records relating to the impugned proceedings passed by the Respondent in order vide GSTIN33AASFR0211J1ZC/2019-2020 dated 27.08.2024 along with consequential proceedings under section 73 of the Act through FORM GST DRC-07 vide Ref No. ZD330824241782B dated 27.08.2024 for the financial year 2019-2020, to quash the same.

For Petitioner(s): Mr.R. Hemalatha

For Respondent: Mrs.K.Vasanthamala, GA

ORDER

In this writ petition, the petitioner has challenged the order dated 27.08.2024 in DRC -07 passed for the tax period 2019-2020 by the respondent which preceded the Show Cause Notice in DRC-01 dated 10.08.2022 to which the petitioner filed a reply in Form GST DRC-06 on 07.05.2023.

2.The learned counsel for the petitioner would submit that although the petitioner had responded to the Show Cause Notice in DRC-01 dated 10.08.2022, the reply filed by the petitioner was inadequate which also stands recorded in the impugned order.

3.The learned counsel for the petitioner would further submit that the petitioner may be given one more opportunity to explain the case afresh, by giving a consolidated reply. It is further submitted that the petitioner is willing to deposit 50% of the disputed tax.

4.The learned counsel for the respondent would submit that appropriate orders may be passed by this Court.

5.Recording the above submissions, the impugned order is quashed and the case is remitted back to the respondent to redo the exercise and pass a fresh order on merits subject to the petitioner depositing 50% of the disputed tax in cash from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

6. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC- 01 dated 10.08.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 10.08.2022.

7. 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 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.

8. It is made clear that bank attachment shall be lifted subject to the petitioner depositing of 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.

9. 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.

10. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

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

19-12-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

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C.SARAVANAN, J.
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