



W.P.(MD) No. 23116 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 23116 of 2025
and
W.M.P.(MD) Nos.18176 & 18177 of 2025**

Tvl.Well Kamraj Pick and Pay,
rep. by its Managing Partner Moses J.Nadar.

... Petitioner

Vs

The Commercial Tax Officer,
Office of the Commercial Tax Office,
Chinthamani, SBI Bank,
1st Floor, Near Elephant Gate Bridge,
Tenkasi,
Tamil Nadu-627811.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records of the respondent in FORM GST DRC-07 bearing Reference No.ZD331124028837G dated 06.11.2024 along with the detailed order vide ARN No AD330124052590K dated 06.11.2024 issued by the respondent and quash the same.



W.P.(MD) No. 23116 of 2025

WEB COPY

For petitioner : Mr. K. Raja Mani.

For respondent : Mr.J.K.Jayaselan
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent.

2. The petitioner is before this Court against the impugned order, dated 06.11.2024, wherein the demand has been confirmed for the tax period 2017-18. The impugned order has been preceded the notices in DRC 01A, dated 30.01.2024 and DRC 01, dated 24.07.2024 and also three personal hearing notices dated 24.08.2024, 04.10.2024 and 04.11.2024. However, the petitioner has not responded to the same and therefore, the demand has been confirmed against the petitioner.



W.P.(MD) No. 23116 of 2025

WEB COPY

3. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the petitioner by quashing the impugned order on terms subject to the petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

4. Considering the same, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh orders on terms subject to the petitioner depositing 25% of the 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.

5. The petitioner shall file a reply to the notice in DRC 01 dated 24.07.2024 by treating the impugned order as addendum to the Show Cause Notice.

6. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible preferably within a period of three (3) months thereafter, after hearing the petitioner.



W.P.(MD) No. 23116 of 2025

WEB COPY

7. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

8. This Writ Petition is disposed of, with the above observations. No costs.
Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

26.08.2025

To

The Commercial Tax Officer,
Office of the Commercial Tax Office,
Chinthamani, SBI Bank,
1st Floor, Near Elephant Gate Bridge,
Tenkasi,
Tamil Nadu-627811.



WEB COPY



W.P.(MD) No. 23116 of 2025

C.SARAVANAN, J.

apd

W.P.(MD) No. 23116 of 2025

26.08.2025