IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3567 of 2026
and
W.M.P.Nos.4000 and 4002 of 2026

M/s.Sapthagiri Steels
Rep by its Proprietor
Sinivasan. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Assessment Circle Krishnagiri I
Commercial Tax Building,
Hosur,
Krishnagiri District – 635 109. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records relating to the impugned proceedings passed in GSTIN:33GDFPS7740D1ZG dated 01.02.2025 on the file of the respondent and quash the same.

For Petitioner	:	Mr.R.Ezhilarasan
For Respondent	:	Mr.TNC.Kaushik Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 01.02.2025, whereby proposal contained in the Show Cause Notice in Form GST DRC – 01 dated 01.08.2023 issued for the tax period 2017-2018 has been confirmed purportedly in the absence of a reply to the said notice by the Petitioner.

4. The learned counsel for the Petitioner would submit that the supplier has given a letter dated 28.04.2023 directly to the office of the Respondent herein stating that during the month of August 2017 and September 2017, they have uploaded these invoices issued to the Petitioner under the B2C category while submitting GSTR 1 and also they have

discharged the tax liability and these invoices by submitting GSTR3B for the respective months and that without considering the same the demand has been confirmed.

5. These are the subject matter of merits which ought to have been brought to the attention of the Respondent / Department by filing a proper reply by supplementing the reply with reference to relevant paragraphs from the Circular issued by the Central Board of Indirect Taxes and Customs from time to time.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner will be satisfied, if the case is remitted back to the Respondent on such terms as per following the consistent view taken by this Court under similar circumstances.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Recording the above submission, 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 25% of the disputed tax in cash or 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 01.02.2025 as an addendum to the Show Cause Notice dated 01.08.2023.

10. 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 if any, shall also stand automatically vacated.

11. 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 for any other tax period barring the amount demanded under the impugned Order.

12. 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.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

06.02.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST),
Assessment Circle Krishnagiri I
Commercial Tax Building,
Hosur,
Krishnagiri District – 635 109.

C.SARAVANAN, J.

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