



W.P.No.7975of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.7975 of 2026
and
W.M.P.No.8632 of 2026

M/s.NNV Enterprises
Represented by its Proprietor, Venkatesan ... Petitioner

Vs.

The Deputy State Tax Officer-I,
Perambalur Assessment Circle,
Perambalur. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order dated 31.05.2023 in GSTIN : 33AIOPV7174NIZA/2021-2022, issued by the respondent as arbitrary and illegal, quash the same and further direct respondent to redo the adjudication in accordance with law after granting of personal hearing to the petitioner.

For Petitioner : Mr.S.Sabarivasan

For Respondent : Mr.TNC Kaushik,
Additional Government Pleader



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ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment order dated 31.05.2023, whereby the proposal in Show Cause Notice in FORM GST DRC O1 dated 24.01.2023 has been confirmed by the respondent for the tax period 2021-222, in absence of reply to the same.

4. By aforesaid impugned Assessment order, following the demand has been confirmed against the Petitioner towards tax and penalty:-

TAX ABSTRACT

Description	SGST	CGST	Total
Tax due proposed	4,71,976	4,71,976	9,43,952
Paid	Nil	Nil	Nil
Balance to be paid	4,71,976	4,71,976	9,43,952



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PENALTY ABSTRACT

Description	SGST	CGST	Total
Tax due proposed	4,71,976	4,71,976	9,43,952
Paid	Nil	Nil	Nil
Balance to be paid	4,71,976	4,71,976	9,43,952

5. It appears that the entire disputed tax and penalty demanded under the impugned order has been recovered from the Petitioner's Electronic Liability Ledger on 04.03.2024.

6. Since the impugned order has been passed exparte on 31.05.2023 and considering the entire tax liability has been recovered from the Petitioner's GST & Electronic Liability Ledger on 04.03.2024, the case is remitted back to the Respondent to pass a fresh order on merits subject to the petitioner filing a reply to the Show Cause Notice in Form GST DRC-01 dated 24.01.2023 together with requisite documents to substantiate the defence within a period of thirty (30) days from the date of receipt of a copy of this order.

7. However, the Respondent may independently to ascertain whether indeed the amount has been recovered from the Petitioner's Electronic Liability Ledger. In case, no amount has been recovered, the Petitioner shall deposit the entire disputed tax.



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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. 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.

9. It is made clear that bank attachment shall be lifted if the Petitioner not being in arrears of any other amount for any other tax period 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.



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

03.03.2026

Vv

Neutral Citation : Yes / No

To:

The Deputy State Tax Officer-I,
Perambalur Assessment Circle,
Perambalur.



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C.SARAVANAN, J.

Vv

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