IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.22258 of 2025
and
W.M.P.No.25041 of 2025

M/s. Thirumala Ginning Mills
Rep. by its Proprietor,
Sri Masilamani Vigneswaran,
No.60, Kambainallur,
Subramaniyar Koil Street,
Harur - 635 202. ... Petitioner

Vs.

The State Tax Officer,
Harur Assessment Circle,
Harur, Dharmapuri. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the respondent herein GSTIN:33ATSPV7298Q1Z5/2020-21 and quash the impugned order dated 19.02.2025 passed therein.

For Petitioner : Mr.B.Raveendran
For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

The petitioner is before this Court against the impugned Order dated 19.02.2025 passed by the respondent for the financial year 2020-2021.

2. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 25.11.2024 was confirmed, after issuing a reminder dated 22.01.2025 for a personal hearing.

3. It appears that the petitioner also appeared for the personal hearing on 18.02.2025 and that on the following day, the impugned order was passed.

4. The respondent has been found to be at fault in passing the impugned order. The impugned has been passed without considering the petitioner's defence.

5. The learned counsel for the petitioner also submits that the petitioner is willing to deposit 10% of the disputed tax confirmed by the impugned Order dated 19.02.2025.

6. Considering the same and following the consistent view taken by this Court under similar circumstances, this case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 10% 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.

7. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass a fresh order on merits as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

9. Bank attachment, if any, shall also stand automatically

raised/vacated, subject to the petitioner complying with the above stipulations.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned order.

11. 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.

12. This Writ Petition is disposed of with the above directions. Consequently, connected miscellaneous petition is closed. No costs.

28.01.2026

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Neutral Citation : Yes / No

To

The State Tax Officer,
Harur Assessment Circle,
Harur, Dharmapuri.

C.SARAVANAN, J.

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W.P.No.22258 of 2025

28.01.2026