IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 27702 of 2025
and WMP No.31044 of 2025

Sai Export
Represented by Proprietor Mr.G.Sunil Arvind
No.44, Dharmalingam Street,
Venkatesa Colony, Pollachi 642 001

..Petitioner

Vs

The State Tax Officer /The Commercial Tax Officer,
Pollachi West Assessment Circle,
Commercial Taxes Building,
Palghat Road, Pollachi-642 001.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certirorari, pleased to call for the records on the files of the respondent relating to the impugned order bearing Reference No. ZD330225247893A dated 24.02.2025 in GSTIN/ID 33GBVPS6271M1ZL for the F.Y.2020-21, and quash the same as illegal, arbitrary, and violative of the principles of natural justice.

For Petitioner : MR. K. Sankaranarayanan
For Respondent : Mrs. P. Selvi,
Government Advocate (Tax)

ORDER

Mrs. P. Selvi, the learned 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 Government Advocate appearing for the Respondent.

3. The Petitioner before this Court against the impugned Assessment Order dated 24.02.2025, whereby proposal in Show Cause Notice in GST DRC-01 dated 25.11.2024 has been confirmed in the absence of reply from the Petitioner.

4. By the aforesaid impugned Assessment Order, the following demand has been confirmed against the Petitioner for the Tax Period 2020-2021:

ACT	TAX	INTEREST	PENALTY	FEE	TOTAL
IGST					0
CGST	308022	230282	30802	25325	594431
SGST	308022	230282	30802	25325	594431
TOTAL	**616044**	**460564**	**61604**	**50650**	**1188862**

5. The learned counsel for the Petitioner submitted that the entire disputed tax confirmed vide impugned Assessment Order had been recovered form the Petitioner's Electronic Credit Ledger on 10.06.2025.

6. Considering the fact that the impugned order is *ex parte* order in nature, and following the consistent view taken by this Court under similar

circumstances, the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law, 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024, along with the requisite documents to substantiate the defence by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. It is needless to state that the amount which has already been recovered from the Petitioner through Electronic Cash Register or Electronic Credit Ledger shall be adjusted towards the aforesaid pre-deposit.

9. In case any amount already recovered from the Petitioner as stated by the learned counsel for the Petitioner, satisfies the aforesaid pre-deposit of 25% of disputed tax, no further amount is required to be pre-deposited.

10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a fresh 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/lifted.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the disputed tax, if any, 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 had been dismissed *in limine* today.

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

14. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petition is also closed.

04-03-2026

Neutral Citation: Yes/No

klt

To

1. The State Tax Officer /The Commercial Tax Officer,
   Pollachi West Assessment Circle,
   Commercial Taxes Building,
   Palghat Road, Pollachi-642 001.

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C.SARAVANAN, J.

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