IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48917 of 2025
and
W.M.P.Nos.54640 and 54643 of 2025

Tvl.Jayasri Traders,
GSTIN:33AOYPJ6894F1Z8,
Represented by its Proprietor Jaganathan,
620/15, Salem Main Road, Elavanasur Kottai,
Viluppuram-607 202. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Villupuram-II Assessment Circle,
Commercial Tax Building,
Integrated Master Plan Complex,
Viluppuram-605 602. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no.ZD3306231041530/2017-18 dated 23.06.2023 issued by the Respondent and quash the same.

For Petitioner : Mr.G.v.Monika Sri
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

In this writ petition, the petitioner has challenged the assessment order dated 23.06.2023, passed under Section 74 of the respective GST enactments.

2. The impugned order was passed pursuant to the notice in DRC-01 dated 03.05.2023, issued for the tax period July 2017 to March 2018.

3. According to the petitioner, the disputed tax has already been recovered from the petitioner's electronic liability ledger on 26.02.2025. However, the learned counsel for the respondent is unable to confirm the same.

4.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.

5. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass fresh order

subject to the petitioner depositing 100% of the disputed tax in Cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

6. Needless to state, if the amount stated to have been recovered on 26.02.2025, as submitted by the learned counsel for the petitioner, is confirmed, no further amount shall be required to be deposited by the petitioner.

7. Within such time, the petitioner shall also file an additional reply together with requisite documents to substantiate the defence, if any, by treating the impugned order as an addendum to the Show Cause Notice.

8. In case the petitioner complying 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 from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

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

10. In case the petitioner fails to comply with any of the above 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.

11. Needless to state, before passing any such order, the petitioner shall be heard.

12. Accordingly, the writ petition stands disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

02.01.2026

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Neutral Citations: Yes/No

To:

The Assistant Commissioner (ST),
Villupuram-II Assessment Circle,
Commercial Tax Building,
Integrated Master Plan Complex,
Viluppuram-605 602.

<u>C.SARAVANAN, J.</u>

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