IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49167 of 2025
and
W.M.P.Nos.54928 and 54931 of 2025

Rathina Traders
Represented by its Proprietor M.Rathinam,
182/6, Palagarai, Periyapalayam,
Avinashi, Thiruppur-641654. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Avinashi Circle, Avinashi, Tamil Nadu. ... 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 from the file of the respondent relating to the impugned order dated 22.08.2024 in Ref.No.ZD330824202434P, passed by the respondent in Form DRC-07 under Section 73 of the CGST/TNGST Act, and quash the same, and consequently direct the respondent to conduct any enquiry in accordance with law.

For Petitioner : Mr.K.Sakthivel
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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O R D E R

This Writ Petition is being disposed of at the state of admission itself with the consent of learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

2. In this writ petition, the petitioner has challenged the impugned order dated 22.08.2024, which has preceded by a Show Cause Notice in DRC-01 dated 11.03.2024 wherein the petitioner was called upon to appear for personal hearing. However, the petitioner neither filed any reply nor appeared for the personal hearing fixed. Thus, the impugned order has been passed.

3. According to the petitioner, the supplier had wrongly declared that the supplies made to the petitioner were supplies effected by the petitioner. However, there is no material on record to substantiate that the petitioner made any efforts to have the respondent rectify the said error. There is also a considerable delay in approaching this Court against the impugned order.

4.Under similar circumstances, Orders have been quashed and cases have been remitted back 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. Therefore, to balance the interest of both parties, viz., the Assessee and the Revenue, the case is remitted back to the respondent to redo the exercise, subject to the petitioner depositing 50% of the disputed tax in cash or from the petitioner's Electronit Cash Register within a period of 30 days from the date of receipt of a copy of this order.

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

7. 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.

8.It is made clear that the bank attachment shall be lifted subject to the deposit of 50% of disputed tax and the petitioner is not being in arrears of any other amount barring the amount demanded under the impugned order.

9. 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.

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

11. 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

<u>To</u>:

The Deputy Commercial Tax Officer,
Avinashi Circle, Avinashi, Tamil Nadu.

C.SARAVANAN, J.

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