IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN
WP No. 50543 of 2025
AND
WMP NO. 56598 OF 2025,WMP NO. 56596 OF 2025 &
WMP NO. 56597 OF 2025

VN Foundations,
Represented by its Proprietor Mr Venkatesan,
15 L Block, AP-29, 7th Street,
12th Main Road, Anna Nagar,
Chennai 600 040.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
   Amaindakarai Assessment Circle,
   No. F 50,Second Floor, First Avenue,
   Anna Nagar East, Chennai -600 102.

2. The Deputy Commissioner (ST),
   Chennai Central (II),
   Amaindakarai Assessment Circle
   IIIrd Floor, PAPJM Building,
   Greams Road, Chennai 600 006

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking for issuance of a Writ of Certiorari, to call for the records culminating Order No.ZD330325160400Z dated 21.03.2025 passed by the 1st respondent and quash the same.

For Petitioner(s): Mr. S.Ravichandran

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. The Petitioner is before this Court against the impugned order dated 21.03.2025 passed under Sec.161 of the respective GST enactments, wherein the petitioner's application dated 28.11.2024 to rectify the Assessment order dated 30.08.2024 has been rejected.

4. The aforesaid Assessment order dated 30.08.2024 had preceded a show cause notice in GST DRC-01 dated 31.05.2024 for the tax period April 2019 to March 2020, to which, the petitioner had filed reply on 17.06.2024. However, the reply filed by the petitioner was an inadequate reply. Thus, the assessment order came to be passed on 30.08.2024 without personal hearing of the petitioner.

5. The learned counsel for the petitioner submitted that the petitioner would submit a reconciliation statement at the time of personal hearing. However, in column No.8 of the reply dated 17.06.2024, the petitioner had stated that the petitioner had not opted for personal hearing.

6. It is the case of the petitioner that as against the tax amount of Rs.7,92,272/- confirmed vide impugned order dated 30.08.2024, which has been reiterated vide impugned order dated 21.03.2025, a sum of Rs.5,14,270/- has been recovered from the petitioner.

7. The learned Government Advocate for the respondent, however, unable to confirm the same as to whether the aforesaid amount was recovered towards tax liability confirmed vide impugned order dated 30.08.2024.

8. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

9. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to re-do the exercise subject to the Petitioner depositing 50% of the disputed tax in cash or from the Petitioner's Electronic Credit Ledger towards tax liability confirmed vide impugned order dated 30.08.2024, which

has been reconfirmed vide order dated 21.03.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the petitioner shall also file an additional reply to the show cause notice in GST DRC-01 dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned order dated 21.03.2025 as an addendum to the show cause notice dated 31.05.2024.

11. In case the Petitioner complies with the above stipulations, the 1st 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/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 50% as ordered above.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

06-01-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

RPP

To

1. The Assistant Commissioner (ST),
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   No. F 50,Second Floor, First Avenue,
   Anna Nagar East, Chennai -600 102.

2. The Deputy Commissioner (ST),
   Chennai Central (II),
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C.SARAVANAN J.

RPP

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