



WEB COPY



W.P.No.50145 of 2025
and WMP Nos.56087 and 56088 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50145 of 2025
and
W.M.P.Nos.56087 and 56088 of 2025

H.Muthuvelrajan,
Proprietor of M/s.Master Mobiles,
No.8, New Market Main Road,
Somanur, Somanur Taluk,
Coimbatore District – 641 668.

... Petitioner

Vs.

The Deputy State Tax Officer – 1/
Deputy Commercial Tax Officer (ST),
Karumathampatti Assessment Circle,
Commericl Tax Annex Building,
Dr.Balasundaram Salai,
Coimbatore.

... Respondents

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 of the impugned order passed by the respondent bearing GSTIN: 33CQFPM6878K1Z7/2019-20 dated 24.04.2023, digitally signed on 22.08.2024 along with order and summary of order in Form GST DRC-07 bearing Ref No.ZD3308242036700 dated 22.08.2024, quash the same and consequently direct the respondent to entertain the records, documents and reply from the petitioner and then pass order after affording a personal



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hearing to the petitioner.

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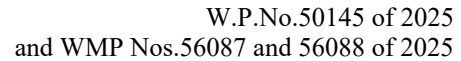
For Petitioner : Mr.P.Srinivasan
For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned Order dated 24.04.2024 (wrongly mentioned as 24.04.2023) and the summary of the order in Form GST DRC-07 dated 22.08.2024 which was preceded by a Show Cause Notice dated 21.05.2024. The Petitioner failed to respond to the Show Cause Notice in DRC-01 dated 21.05.2024 and thus suffered the impugned order.



7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the



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Petitioner depositing 50% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.04.2024 (wrongly mentioned as 24.04.2023) as an addendum to the Show Cause Notice dated 21.05.2024.

9. In case the Petitioner complies 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 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount



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demanded under the impugned Order.

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

13. This Writ Petition stands disposed of with the above observations.
No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

02.01.2025
(1/2)

mtl

To:

The Deputy State Tax Officer – 1/
Deputy Commercial Tax Officer (ST),
Karumathampatti Assessment Circle,
Commericl Tax Annex Building,
Dr.Balasundaram Salai,
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C.SARAVANAN, J.

mtl

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