



W.P.No.38127 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38127 of 2024

and

W.M.P.Nos.41258 and 41260 of 2024

Tvl. Jayam Sai Concrete Works,
Represented by its Proprietor – Vinitha Maniraj,
5/2-A, Thirumudigoundanur, Karur,
Tamil Nadu – 639 118.

... Petitioner

Vs.

The State Tax officer Investigation Gr-I,
office of the Commercial Tax Officer,
Inspection – 1, Erode.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the respondent in the impugned order in GSTIN:33AKDPV9273H1ZQ/2020-21 dated 30.08.2024 along with the consequential order under Section 74 of the CGST/TNGST Act, 2017 in FORM GST DRC 07 bearing No.ZD3309240081000 dated 02.09.2024 to quash the same.

For Petitioner : Ms. R.Hemalatha

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader



W.P.No.38127 of 2024

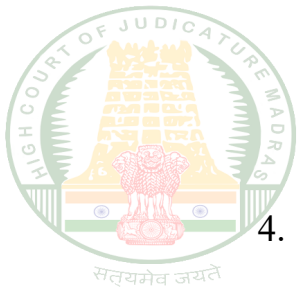
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ORDER

In this Writ Petition, the Petitioner has challenged the Order dated 30.08.2024 in Form GST DRC - 07 passed for the tax period 2020-2021, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 11.05.2024, wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 30.08.2024.

2. By the impugned order, only a penalty has been imposed on the petitioner under Section 122 read with Section 72 of the respective GST enactments. The present Writ Petition has been filed only on 10.12.2024, which is within the time prescribed for filling statutory appeal against impugned order.

3. Considering the same, the impugned order dated 30.08.2024 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 10% 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.



W.P.No.38127 of 2024

4. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 11.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 11.05.2024.

5. 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 raised/vacated.

6. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

7. 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.



W.P.No.38127 of 2024

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

9. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

26.11.2025

Index : Yes/No

Neutral Citation : Yes/No

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To:

The State Tax officer Investigation Gr-I,
office of the Commercial Tax Officer,
Inspection – 1, Erode.



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C.SARAVANAN, J.

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