

W.P.Nos.42638 and 42643 of 2025

and

W.M.P.Nos.47691, 47692, 47694, 47703 and 47705 of 2025

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**C.SARAVANAN, J.**

These cases are listed under the caption “for being mentioned”.

2. The learned counsel appearing for the Petitioner has brought to the attention of this Court that there is an error occurred in Paragraph Nos.5 and 11 of the order dated 06.11.2025.

3. It is submitted that in Paragraph No.5 second line, the phrase “**Petitioner’s Electronic Cash Register on 11.07.2025**” should be substituted with **Petitioner’s Electronic Cash / Credit Register on 11.07.2025.**” and in Paragraph No.6, last sentence also the phrase “**Petitioner’s Electronic Cash Register**” should be substituted with **Petitioner’s Electronic cash / Credit Register.**

4. It is further submitted that in Paragraph No.6, the phrase “**this Writ Petition is disposed of by remitting the case back to the respondent to pass a fresh order subject to the petitioner depositing 50% of the disputed tax in cash from the Petitioner’s Electronic Cash Register**” should be substituted with “**this Writ Petition is disposed of by remitting the case back to the**



**respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register".**

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5. Similarly, in Paragraph No.11, the number **50%** should be modified as **25%** in the first sentence of the Paragraph.

6. The learned counsel for the respondents also confirms the same.

7. Recording the same, Paragraph Nos.5, 6 and 11 of the order dated 06.11.2025 in W.P.No.42638 of 2025 shall be modified.

8. The Registry is directed to carryout the necessary corrections and issue order copy afresh.

9. All other observations in the earlier order dated 06.11.2025 remain unaltered.

24.11.2025

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WP No. 42638 of 2025

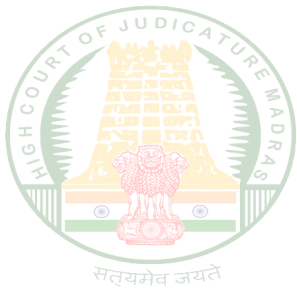


**C.SARAVANAN, J.**

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24.11.2025



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WP No. 42638 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 06-11-2025**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 42638 of 2025**

**AND**

**WMP NO. 47691 OF 2025, WMP NO. 47692 OF 2025**

1. Rajkumar Rope Merchant  
Represented by its Proprietor Mr Palani  
Kandhan No 1/ 66 Kannaiyampatti  
Edappadi Salem Tamil Nadu 637 102

Petitioner(s)

Vs

1. The State Tax Officer (FAC) E  
dappadi Assessment Circle, 60A SMVT  
nagar, Vellandi Valasu, Edappady,  
salem Tamil nadu 637 105

Respondent(s)

**PRAYER**

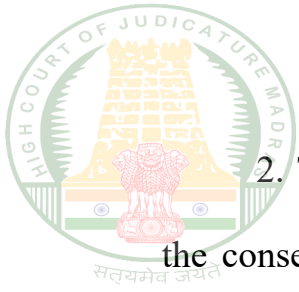
call for the impugned order of the respondent passed in GSTIN  
33CBDPK2828N1ZI/2020-21 dated 22-02-2025 and quash the same and issue  
any other writ or pass

For Petitioner(s): N Murali  
DIVYA

For Respondent: Mrs. K. Vasanthamala  
Government Advocate

**ORDER**

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



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

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 dated 22.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.11.2024 for the tax period between April 2020 and March 2021, wherein the Petitioner was also called upon to appear for personal hearing.

4. Despite three reminders for personal hearing and time to file reply, the petitioner failed to respond and thus suffered the impugned order dated 22.02.2025.

5. The learned counsel for the petitioner would submit that the disputed tax amount has already been recovered from the Petitioner's Electronic Cash Register on 11.07.2025. Hence, prays for remittance of the case. The learned Government Advocate for the Respondent is unable to confirm the same and therefore, the same will be subject to verification.

6. Considering the submissions made by the learned counsel for the petitioner and the learned standing counsel appearing for the respondents, this



writ petition is disposed of by remitting the case back to the respondent to pass a fresh order subject to the 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, if the amount has not been recovered from the petitioner as has been stated to have recovered on 11.07.2025. In case, the said amount has already got recovered from the petitioner on the date mentioned by the Petitioner's Electronic Cash Register, no further amount is required to be deposited by the petitioner as pre-deposit.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

8. 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.



9. 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.

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

11. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 22.02.2025.

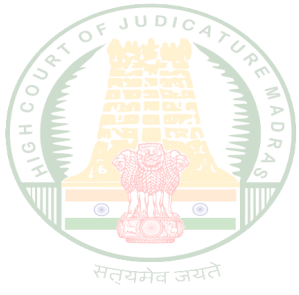
12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**06-11-2025**

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

To

1.The State Tax Officer (FAC) E  
dappadi Assessment Circle, 60A SMVT  
nagar, Vellandi Valasu, Edappady,  
salem Tamil nadu 637 105



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**C.SARAVANAN J.**

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**06-11-2025**  
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