IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46134 of 2025
and
W.M.P.Nos.51454 and 51455 of 2025

Tvl.Shiv Shakthi Steels,
Represented by its Proprietor
Mr.Harsh Makkar ... Petitioner

Vs.

1.The State Tax Officer (FAC),
Adjudication and Legal,
Hosur.

2.The Deputy Commissioner Tax Officer,
Hosur.

3.The State Tax Officer (FAC),
Inspection (Intelligence INT),
Hosur. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the 1st respondent's order dated 27.05.2025 with Ref.No.ZD3305253176678 and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondents : 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. In this Writ Petition, the Petitioner has challenged the detailed assessment order dated 26.05.2025 and summary of the order in Form GST DRC – 07 dated 27.05.2025 passed for the tax periods from 2018 – 2019 to 2024-2025 (Apr 2018 – Jul 2024).

4. The case of the Petitioner is that the Petitioner was issued with common GST DRC – 01A on 11.12.2024 and separate intimation for each of the Assessment Years starting from 2018 – 2019 to 2024 – 2025, to which the Petitioner has replied on 17.12.02024.

5. The aforesaid reply of the Petitioner for each of the tax periods was rejected by the common Show Cause Notice in DRC – 01 dated 27.01.2025, the Petitioner had filed a reply to the aforesaid Show Cause Notice in DRC – 01 both manually and electronically and participated in the personal hearing fixed.

6. It is noticed that the Petitioner's reply has been accepted for the Assessment years starting from 2018 – 2019 to 2023 – 2024 and the demand has been dropped, whereas, for the tax period 2024 – 2025 alone, the demand has been confirmed as the Petitioner has not replied to the Show Cause Notice in GST DRC – 01 dated 27.01.2025.

7. It is further noticed that the Petitioner had also uploaded the reply electronically on 27.05.2025. Therefore, it indicates that the impugned Assessment order dated 26.05.2025 has been passed backdated.

8. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and considering the fact that the demand for the previous tax period starting

from 2018-2019 to 2023-2024 having been dropped in the light of the reply of the Petitioner dated 22.04.2025.

9. Following the consistent view taken by this Court under similar circumstances, the impugned order dated 26.05.2025 is quashed and the case is remitted back to the 1st Respondent to re-do the exercise subject to the Petitioner depositing 10% of the disputed tax in cash or 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 together with requisite documents to substantiate the defence by treating the impugned Order dated 26.05.2025 as an addendum to the Show Cause Notice.

11. In case any amount already recovered from the Petitioner / paid by the Petitioner towards the tax liability demanded in impugned Assessment Order shall be adjusted towards the aforesaid pre-deposit of 10% as ordered above. This will be however subject to verification by the Respondents.

12. 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 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.

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

14. 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.

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

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

No costs. Connected Writ Miscellaneous Petitions are closed.

02.12.2025

Neutral Citation: Yes / No
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To:

1.The State Tax Officer (FAC),
Adjudication and Legal,
Hosur.

2.The Deputy Commissioner Tax Officer,
Hosur.

3.The State Tax Officer (FAC),
Inspection (Intelligence INT),
Hosur.

<u>C.SARAVANAN, J.</u>

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