IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 46230 of 2025

and W.M.P.Nos.51555 & 51557 of 2025

M/s. Sakthi Engineers,
Represented By Its Partner A Nagarathinam,
No.64, Perumapalayampudur,
Dhalavaaipettai, Bhavani Taluk,
Erode 638312.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC),
Bhavani Assessment Circle,
Erode.

..Respondent

PRAYER - This Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN / 33ABDFS2981C1ZE/2022-23, quash the order dated 22.10.2025 passed therein.

For Petitioner:	Mr.P.V.Sudakar
For Respondent:	Mr.C.Harsharaj, Special Government Pleader

O R D E R

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

2.The Petitioner is before this Court against the impugned order dated 22.10.2025 passed by the Respondent for the tax period 2022-23. The impugned order has preceded a show cause notice in GST DRC-01 dated 23.04.2024. The impugned order has been passed after giving three reminders apart from six opportunities granted to the Petitioner.

3.The case of the Petitioner is that the Managing Partner of the Petitioner's firm namely R.Anandamoorthy died on 19.03.2023. It is submitted that after the death of the Managing Partner, the firm was re-constituted and the business was being carried on by the wife of R.Anandamoorthy along with deponents namely A.Nagarathinam, the wife of late R.Anandamoorthy. It is submitted that there is large scale irregularity in the impugned order as demand has been solely confirmed based only on the difference between the amounts in GSTR-07 and the amount declared in GSTR-3B and GSTR-9.

4.The learned counsel for the Petitioner would submit that the difference that has been arrived is Rs.11,20,76,705/- and the tax demanded is Rs.1,00,86,903/- towards SGST and an equal amount towards CGST together with interest and penalty. It is submitted that the Petitioner firm has not been able to carry on business after the demise of R.Anandamoorthy and therefore, the Petitioner may be given an opportunity to explain the case afresh.

5.Learned Special Government Pleader for the Respondent submits that the Petitioner has an alternate remedy and therefore, the Petitioner should workout the remedy before the appellate forum or in alternative, atleast to pay 10% of the disputed tax as has been ordered under similar circumstances.

6.Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent and following the constructive view taken in the similar circumstances, the Writ Petition is liable to be disposed of at the time of admission, subject to the Petitioner depositing 5% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order and on furnishing a Bank Guarantee for the balance tax within such time. In case the Petitioner fails to comply with the above stipulation, it will be deemed as if the present Writ Petition was dismissed *in limine,* in which case it is for the Petitioner to approach the Appellate Authority within the residue period prescribed under Section 107 of the Act.

C.SARAVANAN, J.

GSA

7.Accordingly, the Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

26-11-2025

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

GSA

To

The Assistant Commissioner (ST) (FAC),
Bhavani Assessment Circle,
Erode.

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