IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.396 of 2025
and
W.M.P.Nos.454 & 458 of 2025

Tvl.M.Sathish, Contractor,
No.1/106, H.Gopnathampatti,
Chinnakuppam Post,
Dharmapuri – 636 903
Tamilnadu
GSTIN:33EMVPS6367F2Z9 ... Petitioner

Vs.

1. The State Tax Officer (Intelligence) Inspection
Cell-3, Hosur, Office of the Joint Commissioner(ST)
Intelligence Division,
3/47, Sapthagiri Complex,
Thorapalli Agraharam Village,
Adj to Ashok Leyland Unit-II, Gandhi Nagar,
Hosur TK Krishnagiri – 635 109.

2. The Commercial Tax Officer,
Hosur, Tamilnadu. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the 1st respondent in its impugned proceedings for the Assessment Year 2017-18 in GSTIN:33EMVPS6367F2Z9/2017-2018 dated 28.03.2024 and the 2nd Respondent's Consequential DRC-07 order bearing Ref No:ZD330424009324V dated 01.04.2024 and quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondents : Mr.C.Harsha Raj
Special Government Pleader

ORDER

With the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the respondents, this Writ Petition is being disposed of.

2. In this Writ Petition, the Petitioner has challenged the impugned Order in GSTIN:33EMVPS6367F2Z9/2017-2018 dated 28.03.2024 and the

2nd Respondent's Consequential DRC-07 order bearing Ref No:ZD330424009324V dated 01.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 07.02.2024, wherein the Petitioner was called upon to appear for personal hearing on 20.02.2024.

3. The Petitioner was also issued with Reminder on 26.02.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 11.03.2024. Thus, the impugned Orders have been passed.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 02.01.2025.

5. Under similar circumstances, Orders have been quashed and cases

have been remitted back to the respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 07.02.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 28.03.2024 and 01.04.2024 as an addendum to the Show Cause Notice dated 07.02.2024.

8. 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 reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, if any attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

10. 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.

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

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

05.11.2025

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

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To:

1. The State Tax Officer (Intelligence) Inspection
   Cell-3, Hosur, Office of the Joint Commissioner(ST)
   Intelligence Division,
   3/47, Sapthagiri Complex,
   Thorapalli Agraharam Village,
   Adj to Ashok Leyland Unit-II, Gandhi Nagar,
   Hosur TK Krishnagiri – 635 109.

2. The Commercial Tax Officer,
   Hosur, Tamilnadu.

C.SARAVANAN, J.

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