IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.12329 of 2025
and WMP.No.13922 of 2025

MRP ENTERPRISES
Rep by its Proprietor, Uggaranappa Murugesan
No.64/1B, 1st floor, Taluk Office Road,
Hosur, Krishnairi, Tamil Nadu 635 109 ... Petitioner

Vs.

1. The Assistant Commissioner (ST) (FAC)
Hosur (South)- III Assessment Circle
Integrated Commercial Tax Building, Ground Floor
Seetharam Medu, Old Bus Stand
Hosur 635 109, Krishnagiri District

2. The Deputy State Tax Officer
Hosur (South)- III Assessment Circle
Hosur , Krishnagiri District ...Respondents

Prayer : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a writ of Certiorarified Mandamus to call for the records relating to the impugned Order of the 1st Respondent in GSTIN/33DAIPM0062B1ZB/2022-2023 dated 13.12.2024 and quash the same.

For Petitioner : Mr.R.Bharath Kumar

For Respondent : Mr.V.Prashanth Kiran , Govt. Advocate (Tax)

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Tax) takes notice for the Respondents.

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.GSTIN/33DAIPM0062B1ZB/2022-2023 dated 13.12.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 08.07.2024 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 13.12.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 03.04.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back 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 DRC 01 dated 08.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.12.2024 as an addendum to the Show Cause Notice dated 08.07.2024.

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, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% 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.

10. 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.

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

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

10.12.2025
(2/2)

Neutral Citation: Yes/No
gv

To

1. The Assistant Commissinoer (ST) (FAC)
   Hosur (South)- III Assessment Circle
   Integrated Commercial Tax Building, Ground Floor
   Seetharam Medu, Old Bus Stand
   Hosur 635 109, Krishnagiri District

2. The Deputy State Tax Officer
   Hosur (South)- III Assessment Circle
   Hosur , Krishnagiri District

C.SARAVANAN.,J
gv

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