IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.12471 and 12474 of 2025
and
W.M.P.Nos.14071 and 14077 of 2025

Tvl.RVS Blue Metals,
Represented by its Proprietor
R.Venkatachalam ... Petitioner in both W.Ps.

Vs.

The State Tax Officer, Group – X
Chengalpattu Intelligence Division
Station: No.870/2A, 1st Floor,
Kanchipuram High Road,
Thimmavaram Post,
Chengalpattu – 603 101. ... Respondent in both W.Ps.

Prayer in W.P.No.12471 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order passed by the Respondent in GSTIN: 33AFBPV8784Q1ZE/2021-22 dated 23.10.2024 and quash the same.

Prayer in W.P.No.12474 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order passed by the Respondent in GSTIN: 33AFBPV8784Q1ZE/2020-21 dated 23.10.2024 and quash the same.

For Petitioner (in all W.Ps)	:	Mr.N.Murali
For Respondent (in all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

In these Writ Petitions, the Petitioner has challenged the impugned Orders dated 23.10.2024 passed for the tax period 2021 – 2022 and 2020-2021. These cases were bunch together with the cases challenging the jurisdiction of the Respondent to initiate the proceedings under Section 74 of the respective GST enactments.

2. Both the impugned orders are preceded that notice in GST DRC – 01 dated 20.06.2024. However, the Petitioner failed to respond to the same and has thus suffered the impugned orders.

3. Instead of filing an appeal against the impugned orders, the Petitioner has approached this Court after the time for filing an appeal beyond the condonable period of limitation would expired under Section 107 of the respective GST enactments.

4. In these Writ Petitions, there is a delay of 37 days. Thus, the total demand in the impugned orders for a sum of Rs.1,48,22,574/-.

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 10% 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. The learned counsel for the Petitioner would further submit that the Petitioner is willing to deposit part of the amount from the Electronic Credit Register.

7. Considering the overall facts and circumstances of the case and the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, the impugned orders are quashed and the cases are remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax. The Petitioner shall deposit 10% of the disputed tax from the Petitioner's Electronic Cash Register and balance 15% from the Petitioner's Electronic Credit Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 20.06.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 23.10.2024 as an addendum to the Show Cause Notices dated 20.06.2024.

9. 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.

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. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06.11.2025

Neutral Citation : Yes / No
jas

To:

The State Tax Officer, Group – X
Chengalpattu Intelligence Division
Station: No.870/2A, 1st Floor,
Kanchipuram High Road,
Thimmavaram Post, Chengalpattu – 603 101.

C.SARAVANAN, J.

jas

W.P.Nos.12471 and 12474 of 2025
and
W.M.P.Nos.14071 and 14077 of 2025

06.11.2025