# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.13254 of 2025
and
W.M.P.No.14830 of 2025

Tvl.Raghava Construction,
Represented by its Partner
R.Raghavan ... Petitioner

Vs.

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

Prayer: 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: 33ABCFR3075M1Z0/2023-24 dated 21.11.2024 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Mr.C.Harsharaj
Special Government Pleader

**ORDER**

This Writ Petition is being disposed of with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD331124172456J dated 21.11.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 15.07.2024 wherein the Petitioner was also called upon to appear for personal hearing.

3. The Petitioner was also issued with Reminders on 20.08.2024, 03.09.2024 and 19.09.2024, 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 30.08.2024, 13.09.2024 and on 30.09.2024. Thus, the impugned Order has 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 Order has already expired.

5. Under similar circumstances, Order has been quashed and case has 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. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% 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 15.07.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 21.11.2024 as an addendum to the Show Cause Notice dated 15.07.2024.

8. 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.

9. 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.

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

11. It is made clear that recovery of 10% of the disputed tax ordered above pertains only to the impugned Order dated 21.11.2024.

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

**06.11.2025**

Neutral Citation : Yes / No

jas

To:

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

**C.SARAVANAN, J.**

jas

W.P.No.13254 of 2025
and
W.M.P.No.14830 of 2025

06.11.2025