IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM

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

W.P.No.15025 of 2025
and
W.M.P.Nos.16925 and 16926 of 2025

Thavaneswaran Thanusha,
Proprietor of Tvl.Vishal Marketing,
No.1, Friends Commercial Complex,
EB Office Road, Vadalur,
Cuddalore – 607 303. ... Petitioner

-Vs-

The Assistant Commissioner (ST)(FAC),
Office of the Commercial Tax Officer,
Cuddalore Taluk Assessment Circle,
Cuddalore. ….Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records on the files of Respondent in Impugned Order vide GSTIN No & Year 33AWOPT7369M1ZH/2018-19 dated 26.02.2024 along with consequential order in Form GST DRC-07 bearing a Ref No:ZD330224160289H dated 26.02.2024 for the tax period 2018-19 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner : Mr. VigneshKumar.K
For Respondent : Mr. V.Prashanth Kiran, Government Advocate (T)

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ORDER

This writ petition has been filed against the impugned order dated 26.02.2024 in Form GST-07 passed by the Respondent for the tax period 2018-2019 after the petitioner's appeal against the said order was dismissed by an order dated 25.02.2025.

2. The impugned order was preceded by ah Show Cause Notice dated 27.12.2023 to which the petitioner failed to reply and thus suffered the impugned order.

3. The appeal against the impugned order was filed belatedly, long after the expiry of the prescribed limitation period for challenging the impugned order. It is noticed that the petitioner has already deposited 10% of the disputed tax on 30.08.2024 at the time of filing the appeal before the Appellate Authority.

4. Under similar circumstances, cases have been remitted back to the respondent to redo the exercise, as the order was uncontested, subject to the petitioner depositing the certain amount of the disputed tax depending upon the length of time the petitioner has taken in approaching this Court.

5. Considering the fact that the petitioner has already deposited 10% of the disputed tax, the case is remitted back to the respondent to pass a fresh order, subject to the petitioner depositing another 40% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.02.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

7. 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 from the date of such reply/pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the petitioner's bank account shall also stand automatically lifted/vacated.

8. In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

9. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

10. This writ petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10.12.2025

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Neutral Citation : Yes/No

To
The Assistant Commissioner (ST)(FAC),
Office of the Commercial Tax Officer,
Cuddalore Taluk Assessment Circle,
Cuddalore.

C.SARAVANAN, J.

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