IN THE HIGH Court OF JUDICATURE AT MADRAS

DATED : 17.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP No.13976 of 2024
and
WMP.Nos.15166 & 15167 of 2024

M/s Bombay Hardware Private Limited
Rep by its Managing Director Veeran Jawaharlal Mehhta
32 Sembudoss Street Chennai 600 001 ..Petitioner

Vs.

Assistant Commissioner (St)
Broadway Assessment Circle Integrated commercial Taxes office complex
Room No. 304, 3rd Floor 32,
Elephant Gate bridge Road,
Vepery, Chennai 600 003 ..Respondent

Prayer : This Writ Petition is filed under Article 226 of the Constitution of India for issuance of the Writ of Certiorari to call for the records of the 1st respondent in Ref.No.ZD331223226287N and quash the order dated 27.12.2023 passed therein.

For Petitioner : Mr. Hema Muralikrishnan
For Respondent :Mrs.K.Vasanthamala, Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2.This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the petitioner has challenged the assessment order dated 27.12.2023 in Form GST DRC-07 passed for the tax period 2017-2018 which was preceded by a show cause notice dated 25.09.2023 in GST DRC 01 to which the petitioner failed to reply and thus suffered the impugned order.

4. 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.

5. 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 over and above the pre-deposit made already 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2023 as an addendum to the Show Cause Notice dated 25.09.2023.

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 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.

8. It is made clear that bank attachment shall be lifted subject to the deposit of 10% 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.

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.

C.SARAVANAN.J
gv

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

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

17.12.2025

(1/2)

Neutral Citation: Yes/No

gv

To

Assistant Commissioner (St)
Broadway Assessment Circle Integrated commercial Taxes office complex
Room No. 304, 3rd Floor 32,
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