IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.20020, 20023 & 20026 of 2025

and

WMP.Nos.22568, 22570 & 22574 of 2025

Tvl.G.Sakthivel
Rep.by its Proprietor
Mr.Sakthivel Ganesan
536, 17th Cross Street Phase -1
Sathuvachari, Vellore
Tamil Nadu 632 009. ... Petitioner in all W.Ps.

Vs.

The State Tax Officer (Intelligence)
Office of the Commercial Tax Officer
Inspection V
No.4, Barathiyar Salai,
Fort Round Road
Vellore 632 001. ... Respondent in all W.Ps.

Prayer in W.P.No.20020 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN:33ABHPS6054N1Z6/2019-20 dated

03.07.2024 passed under Section 74 of the Act along with the consequential proceeding in FORM GST DRC-07 vide ref No: ZD330724048019F dated 04.07.2024 to quash the same.

Prayer in W.P.No.20023 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN:33ABHPS6054N1Z6/2020-21 dated 04.07.2024 passed under Section 74 of the Act along with the consequential proceeding in FORM GST DRC-07 vide ref No: ZD3307240499625 dated 04.07.2024 to quash the same.

Prayer in W.P.No.20026 of 2025: Writ Petition filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN:33ABHPS6054N1Z6/2021-22 dated 04.07.2024 passed under Section 74 of the Act along with the consequential proceeding in FORM GST DRC-07 vide ref No: ZD3307240531899 dated 04.07.2024 to quash the same.

For Petitioner : M/s.R.Hemalatha

in all W.Ps.

For Respondent : Mrs.K.Vasanthamala
in all W.Ps. Government Advocate

COMMON ORDER

With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, these writ petitions are being disposed of by this Common order.

2. In these writ petitions, the petitioner has challenged the following respective Assessment Orders which were preceded by respective show cause notices in Form DRC-01 all dated 01.12.2023 passed under Section 74 of the respective GST Enactments:

Sl.Nos.	*Writ Petitions*	*Tax Period*	*Date of the Impugned Order*
1	W.P.No.20020 of 2025	2019-2020	03.07.2024
2	W.P.No.20023 of 2025	2020-2021	04.07.2024
3	W.P.No.20026 of 2025	2021-2022	04.07.2024

3. The Petitioner was also issued with Reminders on 02.01.2024, 19.01.2024 and 13.02.2024, 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 08.01.2024, 24.01.2024 and on 16.02.2024. Thus, the impugned Orders have 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 Orders has already expired. These present Writ Petitions have been filed only on 15.05.2025.

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 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 cases are remitted back to the Respondent to pass a fresh orders 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. Details of Pre- deposit for these Writ Petitions are as under:

Sl.Nos.	***Writ Petitions***	***Deposit of amounts (in percentage)***
1	W.P.No.20020 of 2025	25%
2	W.P.No.20023 of 2025	25%
3	W.P.No.20026 of 2025	25%

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 all dated 01.12.2023 together with requisite documents to substantiate the case by treating the impugned Orders dated 03.07.2024, 04.07.2024 respectively, as an addendum to the Show Cause Notices all dated 01.12.2023.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final orders 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, if any, 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 Petitions were 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 are disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are

closed.

05.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

The State Tax Officer (Intelligence)
Office of the Commercial Tax Officer
Inspection V
No.4, Barathiyar Salai,
Fort Round Road
Vellore 632 001.

C.SARAVANAN, J.

dna

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