IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20998 of 2025
and
W.M.P.Nos.23728 and 23730 of 2025

Tvl.SSA Techno Construction Private Limited,
No.3, A-2, Shanka Nidhi APTS Rajendra Colony,
Saligramam,
Chennai – 600 093. ... Petitioner

Vs.

The Deputy State Tax Officer I,
Office of the Assistant Commissioner (ST),
Saligramam Assessment Circle,
No.46, Greenways Road,
Mylapore Taluk Office Building,
Room No.327,
3rd Floor,
Raja Annamalaipuram,
Chennai – 600 028. ... 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 relating to the impugned order bearing GSTIN 33AAICS3890B1ZH/2020-2021 along with the summary order bearing Reference No. ZD3311242315030 dated 25.11.2024 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the Principles of Natural Justice, subsequently directing the Second Respondent to lift the bank attachment of the Petitioner.

For Petitioner : Mr.G.Natarajan

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the Order dated 25.11.2024 in GST DRC-07 passed by the Respondent for the Tax Period 2020-2021. By the impugned Order dated 25.11.2024, the demand proposed in the Show Cause Notice in GST DRC-01 dated 04.09.2024 has been confirmed.

2. Facts on record reveal that after the issuance of Show Cause Notice dated 04.09.2024, subsequently two Show Cause Notices were issued for the same Tax Period, to which the Petitioner filed a reply. The details of the aforesaid Show Cause Notices are as follows:-

Sl. No.	SCN Details		Reply	Order Details	Remarks
1.	SCN Dt.14.10.2024 issued by STO, Saligramam Assessment Circle	On the difference in value between GSTR-7 (TDS) and GSTR-3B, to the tune of Rs.59,45,784/- Tax @ 18% Rs.10,70,240/- demanded	Reply filed on 07.02.2025	Demand confirmed vide order dated 25.02.2025 passed by STO, Saligramam Assessment Circle	By Rectification Order dated 16.05.2025 passed by STO, Saligramam Assessment Circle, demand withdrawn due to duplication
2.	SCN Dt.25.10.2024	On the difference in value between	Not replied	Demand dropped vide order dated	

	issued by Smt.Sumathi, STO, Saligramam Assessment Circle	GSTR-7 (TDS) and GSTR-3B, to the tune of Rs.59,45,784/- Tax @ 18% Rs.10,70,240/- demanded		25.02.2025 passed by STO, Saligramam Assessment Circle	

3. However, the aforesaid demand was dropped vide order dated 25.02.2025 in view of the impugned Order as detailed below:-

> "By Rectification Order dated 16.05.2025, passed by Smt.Narmadhadevi, STO, Saligramam Assessment Circle, demand withdrawn due to duplication."

4. Be that as it may, 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. The present Writ Petition has been filed only on 11.06.2025.

5. 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.

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 on merits 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 04.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.11.2024 as an addendum to the Show Cause Notice dated 04.09.2024.

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 vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% 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.

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

18.12.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer I,
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3rd Floor,
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C.SARAVANAN, J.

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