IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

WP.No.23443 of 2025
and
WMP. No.26312 of 2025

Mr.A.Janakiraman
Son of Alwar Subramaniam
No.45, Kasi Estate, Ashok Nagar,
Chennai, Tamil Nadu. Pin 600 083 …. Petitioner

Vs.

The Deputy State Tax Officer I,
Ekkatuthangal Asst. Circle,
Commercial Taxes and Reg. Dept.
(South Tower), Block No.19,
T.S.No.2, III Floor,
Government Farm Village,
Room No.306, Nandanam,
Chennai 600 035 ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records in reference No.GSTIN/33AABPR7179QIZX/2017-2018, dated 27.12.2024 order under section 74 of TNGST Act 2017 along with a summary of the order in reference No.ZD331224245873F, dated 27.12.2024 on the file of the Respondent for the FY 2017-2018 and to quash the same.

For Petitioner : No appearance

For Respondent : Mr.T.N.C.Kaushik, AGP (T)

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned Additional Government Pleader (Taxes) for the Respondent. There is no representation for the petitioner.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Ref.NoNo.ZD331224245873F, dated 27.12.2024 of the Respondent, which was preceded by a Show Cause Notice in DRC-01 dated 19.07.2024

wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 27.12.2024.

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. The present Writ Petition has been filed only on 26.06.2025.

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

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 dated 19.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2024 as an addendum to the Show Cause Notices dated 19.07.2024.

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 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 no other amount is in arrears 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 Petition is closed.

27.11.2025

Neutral Citation : Yes / No

gv

To:

The Deputy State Tax Officer I,
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Commercial Taxes and Reg. Dept.
(South Tower), Block No.19,
T.S.No.2, III Floor,
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Room No.306, Nandanam,
Chennai 600 035

C.SARAVANAN, J.

gv

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