IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM

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

W.P.No.25770 of 2025
and
W.M.P.Nos.28970 and 28971 of 2025

Tvl.Shiva Sakthhi Packing Company
Rep.by its Proprietix MEENAKSHI
No.86/2, Anna Street, Athipet
Chennai, Tamil Nadu – 600 058. ... Petitioner

-Vs-

The Deputy State Tax Officer-1,
Nolambur Assessment Circle,
No.353, 3rd Floor, Integrated Commercial Tax Building
Nandanam, Chennai – 600 035. ….Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari, to call for the records of the respondent in GSTIN:33ARFPM7079RIZY/2019-20 and consequential Order u/s 73 and Summary of the Order in Form GST DRC-07 bearing Reference No.ZD330824106664F/2019-20 both dated 13.08.2024 and quash the same.

For Petitioner : Mr.Rupesh Sharma

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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O R D E R

In this writ petition, the petitioner has challenged the order dated 13.08.2024 in DRC-07 passed by the respondent for the tax period 2019–2020 which preceded by a Show Cause Notice in DRC-01 dated 15.05.2024 followed by several reminders. The petitioner had not replied to the same and thus suffered the impugned order. The petitioner had also challenged the assessment order passed for the tax period 2018–2019 before this Court in W.P. No. 25909 of 2025, which came to be disposed of vider order dated 17.07.2025 with the following directions:

> 9. Thus, when there is no response from the tax payer to the notice sent through a particular mode, the Officer who is issuing notices should strictly explore the possibilities of sending notices through some other mode as prescribed in Section 169(1) of the Act, preferably by way of RPAD, which would ultimately achieve the object of the GST Act. Therefore, this Court finds that there is a lack of opportunities being provided to serve the notices/orders etc., effectively to the petitioner.
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> 10. Further, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent. In such view of the matter, this Court is inclined to set aside the impugned order dated 17.04.2024 passed by the respondent. Accordingly, this Court passes the following order:-
>
> (i)The impugned order dated 17.04.2024 is set aside and the matter is remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount to the respondent within a period of four weeks from the date of receipt of a copy of this

> order. The setting aside of the impugned order will take effect from the date of payment of the said amount.
>
> (ii) The petitioner shall file their reply/objection along with the required document, if any, within a period of three weeks from the date of payment of amount as stated above.
>
> (iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.
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> 11. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

2. Following the order dated 17.07.2025 passed by this Court in W.P. No. 25909 of 2025 against the assessment order dated 17.04.2024 in DRC-07 for the tax period 2018-2019, there shall be a direction to the petitioner to comply with the same directions insofar as the present impugned order for the tax period 2019-2020 is concerned.

3. If the petitioner complies with the above stipulations, the respondent shall proceed to pass final orders 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 such compliance, the attachment of the petitioner’s bank account shall stand automatically raised/vacated.

4. 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.

5. The attachment of the petitioner's bank account shall be lifted subject to the petitioner depositing the pre-deposit as ordered above and not being in arrears of any other tax liability apart from the demand under the impugned order.

6. The Writ Petition is disposed of with the above observations. No costs. Connected W.M.Ps. are closed.

11.12.2025

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Neutral Citation : Yes/No

To
The Deputy State Tax Officer-1,
Nolambur Assessment Circle,
No.353, 3rd Floor, Integrated Commercial Tax Building
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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