IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 27363 of 2025
AND
WMP NO. 30720 OF 2025,WMP NO. 30722 OF 2025,WP NO. 27365 OF 2025

1. Tvl AQUA DESIGN EXIM
GSTIN 33CZVPS9907G2ZJ,
Represented by its Proprietor
Shanmuga Rathesh No.26, Second
Floor, East Mada Street, Kolathur,
Chennai-600 099

Petitioner(s)

Vs

1. The Assistant Commissioner (st)(fac)
Villivakkam Assessment Circle, No.15
And16, 100 Feet Road, Malligai
Avenue, Kolathur, Chennai-600 099.

Respondent(s)

WP No. 27365 of 2025

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Petitioner(s)

Vs

1. The Assistant Commissioner (st)(fac)

Respondent(s)

WP No. 27363 of 2025

PRAYER

call for the records pertaining to impugned Order in Form GST DRC 07 bearing reference no. ZD330824140615G / 2019-20 dated 17.08.2024 issued by the Respondent and quash the same

WP No. 27365 of 2025

PRAYER

call for the records pertaining to impugned Order in Form GST DRC 07 bearing reference no. ZD330824198704Z / 2019-20 dated 22.08.2024 issued by the Respondent and quash the same

WP No. 27363 of 2025

For Petitioner(s): Meera Ramesh
S.R.Varrun Kumar
G.V.Monika Sri

For Respondent(s): Mr.T.N.C.Kaushik Agp(tax) For Respondent.

ORDER

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

2. These Writ Petitions are being disposed of after hearing the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent following the consistent view taken by this Court under similar circumstances.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment Orders, which precede notices in DRC-01 as detailed below:

W.P. No.	***Impugned order dated***	***Show Cause Notice in DRC-01 dated***	***Assessment Year***
27363 of 2025	17.08.2024	07.11.2023	2019-20
27365 of 2025	05.04.2024	03.10.2023	2018-19

4. The Petitioner has approached this Court long after the expiry of the limitation period prescribed both for filing appeals against the impugned Assessment Orders dated 17.08.2024 and 05.04.2024 respectively and to rectify the same under Section 161 of the respective GST enactments.

5. Reading of the impugned Assessment Orders dated 17.08.2024 and 05.04.2024 respectively indicate that the Petitioner has not participated in the assessment proceedings by filing replies to the Show Cause Notices in GST DRC-01 dated 07.11.2023 and 03.10.2023 respectively and therefore, the demands have been confirmed against the Petitioner.

6. It is submitted by the learned counsel for the Petitioner that the Petitioner be given another chance to substantiate the case. The demands have been confirmed against the Petitioner merely because the Petitioner failed to respond to the Show Cause Notices in GST DRC-01 dated 07.11.2023 and 03.10.2023 respectively.

7. The learned Additional Government Pleader for the Respondent on the other hand would submit that these Writ Petition are devoid of merits and are liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central**

Excise Vs. Hongo India Private Limited and another, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

8. That apart, it is submitted that the Petitioner has not substantiated the cases with any documents and therefore, on this count also, these Writ Petitions are liable to be dismissed.

9. It is noticed that under similar circumstances, this Court has come to the rescue of the persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any extenuating reason to take a different stand in this case.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to come to the rescue of the

Petitioner by quashing the impugned Assessment Orders dated 17.08.2024 and 05.04.2024 respectively and remitting the cases back to the Respondent to pass a fresh order *de novo* subject to the Petitioner depositing 25% of the disputed tax in each case 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.

11. The Petitioner shall file a reply to the Show Cause Notices in GST DRC-01 dated 07.11.2023 and 03.10.2023 respectively together with requisite documents to substantiate the cases by treating the impugned Assessment Orders dated 17.08.2024 and 05.04.2024 respectively as an addendum to the Show Cause Notices in GST DRC-01 dated 07.11.2023 and 03.10.2023 respectively within a period of thirty (30) days from the date of receipt of a copy of this order.

12. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh orders *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

13. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

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

15. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

16. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

08-10-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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To

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C.SARAVANAN J.

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