



W.P.No.27840 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27840 of 2025

and

W.M.P.Nos.31178 and 31181 of 2025

Goodwill Metal Structures
Represented by Proprietor
Sadacharam Jaiganesh
Old No.34, New No.30,
1st Main Road,
Jawahar Nagar,
Chennai-600 082.

... Petitioner

Vs.

1. Deputy State Tax Officer-1,
Perambur Assessment Circle,
No.15&16, Malliga Avenue,
Kolathur,
Chennai-600 099.

2. Deputy Commissioner (ST)-1,
No.1, Greams Road,
Thousand Lights,
Chennai-600 006.

3. Axis Bank
Periyar Nagar Branch
Represented by Manager
Karthikeyan Road,
Periyar Nagar West,
Kolathur, Chennai – 600 082.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the 1st respondent relating to the Impugned Order in GSTIN No.33AGFPJ8920K1ZA/2019-2020 dated 22.07.2024 and quash the same as illegal, arbitrary and unconstitutional and to direct the 3rd respondent bank to remove the lien in the Bank Account No.920020056049364 of the petitioner's firm.

For Petitioner : Mr.B.Govindaprabu

For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22.07.2024 of the 1st Respondent, which was preceded by a Show



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Cause Notice in GST DRC-01 dated 19.03.2024 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 22.07.2024.

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 24.07.2025.

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 1st Respondent to pass a fresh order subject to the Petitioner depositing 50% 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.



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7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.07.2024 as an addendum to the Show Cause Notice dated 19.03.2024.

8. In case the Petitioner complies with the above stipulations, the 1st 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 50% 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 1st 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.



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11. Needless to state, before passing any such order, the 1st 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.

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Neutral Citations: Yes/No

To:

1. Deputy State Tax Officer-1,
Perambur Assessment Circle,
No.15&16, Malliga Avenue,
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Chennai-600 099.
2. Deputy Commissioner (ST)-1,
No.1, Grems Road,
Thousand Lights,
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C.SARAVANAN, J.

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