IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.34511 of 2025
and
W.M.P.Nos.38670 and 38672 of 2025

Tvl.Microlyn Healthcare Private Limited,
Represented by its Director ... Petitioner

Vs.

Assistant Commissioner,
Sholinganallur South-III,
Chennai South-Tamil Nadu,
Integrated Building for Commercial Taxes
and Registration Department [South Tower],
Room No.218, II Floor,
Nandanam, Chennai – 600 035. ... 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 of Order of Assessment in DRC-07 bearing Reference No: ZD331123188040Y in GSTIN/ID: 33AAKCM5025G1Z0 / Apr 2017 - Mar 2018 dated 29.11.2023 passed by the Respondent and to quash the same.

For Petitioner : Mr.S.Maharajan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent following the consistent view taken by this Court under similar circumstances.

3. The Petitioner is before this Court against the impugned Assessment Order dated 29.11.2023 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.09.2023 for the Tax Period between July 2017 and March 2018.

4. A reading of the impugned Assessment Order dated 29.11.2023 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 dated 25.09.2023 and therefore, the demand has been confirmed against the Petitioner.

5. The Petitioner was also issued with Reminders on 25.10.2023, 03.11.2023 and 15.11.2023, called upon to file a reply and to appear for a personal hearing. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing fixed on 31.10.2023, 14.11.2023 and on 22.11.2023.

6. It is the case of the Petitioner that the Petitioner was unaware of the Show Cause Notice in GST DRC-01 dated 25.09.2023 since it was posted on the web portal.

7. It is submitted by the learned counsel for the Petitioner that the Petitioner became aware of the impugned Assessment Order 29.11.2023 only after the Petitioner received the Recovery Notice dated 11.03.2025 from the Respondent. It is further submitted that the Petitioner has a fair chance if the Petitioner is given one opportunity of being heard before the Respondent.

8. Learned Government Advocate for the Respondent on the other hand would submit that the Petitioner has left over the rights to file an appeal and therefore the Petitioner has neither any appellate remedy under Section 107 of

the respective GST enactments nor there are any alleviating circumstances which would warrant quashing of the impugned Assessment Order dated 29.11.2023.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order dated 29.11.2023 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.

10. The Petitioner shall simultaneously file a reply to the Show Cause Notice in GST DRC-01 dated 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 29.11.2023 as an addendum to the same, within a period of fifteen (15) days from the date of receipt of a copy of this order.

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

12. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner to recover the tax in terms of the Recovery Notice dated 11.03.2025 in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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

15. Fresh assessment in the *de novo* proceedings shall be made without getting influenced by any of the observations, which preceded the Show Cause Notice in GST DRC-01 dated 25.09.2023.

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

16.09.2025

Neutral Citation : Yes / No

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To:

Assistant Commissioner,
Sholinganallur South-III,
Chennai South-Tamil Nadu,
Integrated Building for Commercial Taxes
and Registration Department [South Tower],
Room No.218, II Floor,
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C.SARAVANAN, J.

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