



WEB COPY



W.P. No. 34845 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 34845 of 2025
and
W.M.P. No. 39026 of 2025

M/s. Indo Pacific Solution Private Limited,
Represented by its Authorized Signatory,
Ishwar Achanta

...Petitioner

Versus

The Assistant Commissioner,
GST Anna Salai Circle,
Central – III : Chennai Central,
No.I, Papjm Building, 2nd Floor,
Greens Road, Chennai – 600 006.

...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records pursuant to the impugned order dated 24.02.2025 bearing ref.No.ZD330225237500X, pursued by the Respondent and quash the same and to direct the Respondent to provide a fair opportunity by hearing the appeal filed by the petitioner, and further consequently direct the respondent to raise the attachment of the petitioner's Bank Account attached vide Recovery Notice dated 21.06.2025 bearing R.C. No. 33AACCV4070C1ZS/2024/DSTO-3.



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For Petitioner : Mr. R. Lakshmi Ratan
For Respondent : Mr. C. Harsharaj,
Additional Government Pleader

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader who takes notice on behalf of the Respondent.

2. The Petitioner is before this Court after unsuccessfully challenging the impugned order dated 24.02.2025 before the Deputy Commissioner (ST), GST Appeal Chennai who dismissed the same vide order dated 21.07.2025.

3. The said appeal was dismissed vide order dated 21.07.2025 on account of the fact that the said appeal was filed belatedly beyond the condonable period of limitation. Left with no other remedy, the Petitioner has thus, approached this Court to quash the impugned order dated 24.02.2025.



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4. With a view to balance the vying interest of the parties i.e., the assessee(s) and the revenue, cases have remitted back to the Assessing Officer to redo the exercise under similar circumstances, subject to such assessee(s) depositing 25% or more of the disputed tax amount in cash depending upon the time taken to approach the Court. I see no reason to take a different view in the present case.

5. The impugned order has preceded a notice in DRC-01 dated 13.10.2023 to which the Petitioner was issued with personal hearing notices and remainders. However, the Petitioner failed to take advantage of the same and thus, has suffered the impugned order dated 24.02.2025 for the tax period between April 2020 – March 2021.

6. Considering the same, there shall be a direction to the Petitioner to deposit 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 13.10.2023 together with requisite documents to



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substantiate the case by treating the impugned order dated 24.02.2025 as addendum to the Show Cause Notice dated 13.10.2023 within a period of 30 days from the date of receipt of copy of this order.

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8. The Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

9. Subject to the Petitioner depositing the aforesaid 25% of the disputed tax, the Petitioner's Bank Account which has been freezed shall be defreezed.

10. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

17.09.2025

Index : Yes/No
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

AT

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