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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 35398 of 2025
and
W.M.P. Nos. 39625 & 39630 of 2025

Tvl. G. Ravi,
Represented by its Proprietor,
Ravi ...Petitioner

Versus

1.The Deputy State Tax Officer-1,
Avadi Assessment Circle,
Room No.122, First Floor,
Integrated Commercial Taxes Building,
Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.Deputy Commissioner (ST),
GST Appeal – 1,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records of impugned order under Section 73 dated 27.12.2023 having Reference No. ZD331223227664M passed by the 1st respondent for the financial year 2017-18 and the impugned order in Form GST APL-02 dated 17.10.2024

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having reference number ZD331024115863R passed by the second respondent and quash the same.

For Petitioner : Mr. T. Suresh

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

ORDER

Heard Mr.T.Suresh, the learned counsel for the Petitioner and Mr.V.Prashanth Kiran, the learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the Respondents.

2. By consent, this Writ Petition is taken up for final disposal at the stage of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned orders dated 27.12.2023 and 17.10.2024 which preceded a notice in DRC-01 dated 31.08.2023 for the tax period between July 2017 – March 2018.

4. Reading of the impugned orders dated 27.12.2023 and 17.10.2024 indicate that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated

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31.08.2023 nor appeared for the personal hearing fixed.

5. Learned counsel for the Petitioner submits that the Petitioner has already deposited 10% of the disputed tax.

6. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to payment of 15% of the disputed tax. There are no other extenuating circumstances for this Court to take a contra view in this case.

7. Considering the same, there shall be a direction to the Petitioner to deposit 15% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

8. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 31.08.2023 together with requisite documents to substantiate the case by treating the impugned orders dated 27.12.2023 and 17.10.2024 as addendum to the Show Cause Notice dated 31.08.2023 within a period of 30 days from the date of receipt of copy of this order.

9. The Respondents shall proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner

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fails to comply with any of the stipulated conditions, the Respondents is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

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

19.09.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
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C.SARAVANAN, J.

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