IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.34885 & 34896 of 2025
and
WMP.Nos.39061, 39062, 39064 & 39065 of 2025

Tvl. Renuga Traders,
Represented by its Proprietor -
Kannan Nandagopal
No.1/209, NA, South Street Parigam,
Eduthavainatham,
Kallakurichi – 606 207. ...Petitioner in both W.Ps.

Vs.

The State Tax Officer, (Intelligence),
Inspection -2,
Office of the Commercial Tax Officer,
Cuddalore Division,
Cuddalore. ...Respondent in both W.Ps.

Common Prayer: Writ Petitions filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the respondent in the order vide GSTIN:33AOCPN9914Q1ZC/2019-2020 and GSTIN:33AOCPN9914Q1ZC/2018-2019 dated 28.03.2025, respectively, along with consequential proceedings under Section 74 of the act issued in FORM GST DRC 07 vide Ref.Nos.ZD330325250843I and ZD330325250671N dated 28.03.2025, respectively, for the year 2019-2020 and 2018-2019, respectively, and quash the same.

For Petitioner in both W.Ps. : M/s.R.Hemalatha

For Respondent in both W.Ps. : Mr.T.N.C.Kaushik, Additional Government Pleader

COMMON ORDER

With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, these Writ Petitions are being disposed of by this Common order.

2. In these Writ Petitions, the petitioner has challenged the following respective Assessment Orders passed under Section 74 of the respective GST Enactments:

Sl.Nos.	***Writ Petitions***	***Date of the Impugned Order***	***Tax Period***
1	W.P.No.34896 of 2025	28.03.2025	2018-2019

Sl.Nos.	***Writ Petitions***	***Date of the Impugned Order***	***Tax Period***
2	W.P.No.34885 of 2025	28.03.2025	2019-2020

3. The Petitioner was also issued with Reminders on 17.02.2025, 12.03.2025 and 21.03.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 24.02.2025, 18.03.2025 and on 25.03.2025. Thus, the impugned Orders have been passed.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 09.09.2025.

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 Respondent to pass a fresh order subject to the Petitioner depositing 10% 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.

Sl.Nos.	***Writ Petitions***	***Deposit of amounts (in percentage)***
1	W.P.No.34885 of 2025	10%
2	W.P.No.34896 of 2025	10%

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.01.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 28.03.2025, as an addendum to the Show Cause Notice dated 08.01.2025.

8. In case the Petitioner complies with the above stipulations, the 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petitions were dismissed *in limine* today.

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

C.SARAVANAN, J.

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

05.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna
To

The State Tax Officer, (Intelligence),
Inspection -2,
Office of the Commercial Tax Officer,
Cuddalore Division,
Cuddalore.

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