IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35042 of 2025
and
WMP.Nos.39199 & 39200 of 2025

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

Vs.

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

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the Order vide GSTIN:33AOCPN9914Q1ZC/2021-2022 dated 01.04.2025 along with consequential proceedings under Section 74 of CGST/TNGST Act, 2017, issued in FORM GST DRC 07 vide ref No. ZD330425008853J dated 01.04.2025 for the year 2021-2022 to quash the same.

For Petitioner	: M/s.R.Hemalatha
For Respondent	: Mr.T.N.C Kaushik Additional Government Pleader

ORDER

With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent, this Writ Petition is being disposed of.

2. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD330425008853 dated 01.04.2025 along with detailed Order in GSTIN: 33AOCPN9914Q1ZC/2021-2022 dated 01.04.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 08.01.2025 wherein the Petitioner was also called upon to appear for personal hearing.

3. The Petitioner was also issued with Reminders on 17.08.2025,

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 Order has already expired. The present Writ Petition has been filed only on 10.09.2025.

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.

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 01.04.2025 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 Petition was dismissed *in limine* today.

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

11. This Writ Petition stands 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

C.SARAVANAN, J.

dna

To

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

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