IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35640 of 2025
and
W.M.P.Nos.39885 and 39888 of 2025

M/s.Himalayaa Promotors
Represented by its Proprietrix
Mrs.Madhanagopa Deepa
A/159, Housing Board Residence,
Maharajapuram, Villupuram,
Tamil Nadu – 605 602. ... Petitioner

Vs.

The Superintendent of GST and Central Excise,
The Office of the Superintendent of GST & Central Excise,
Villupuram Range, Villupuram Division,
Old Telephone Exchange Building,
BSNL Campus, Hospital Road,
Villupuram – 605 602. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the respondent bearing DIN No.20250259XL110000E727 and Order-in-Original No.155/2025-GST (Supdt) dated 17.02.2025, including the order passed under Section 73 of the CGST Act, dated 18.02.2025, together with the consequential issuance of DRC-07 REF.No.ZD3302251778943 dated 18.02.2025 and quash the same as being contrary to the provisions of the Central Goods and Services

Tax Act, 2017 read with the Tamil Nadu Goods and Services Tax Act, 2017, and also violative of the principles of natural justice.

For Petitioner : Mr.P.Rajkumar

For Respondent : Mrs.Revathi Manivannan
Senior Standing Counsel

ORDER

This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Senior Standing Counsel for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 17.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 12.11.2024. The Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and has thus, suffered the impugned Assessment Order dated 17.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

3. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different stand in this case.

4. Considering the same, the impugned Assessment Order dated 17.02.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order 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.

5. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 12.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 12.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

6. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months

thereafter, after hearing the Petitioner.

7. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order vide recovery notice dated 21.08.2025 issued against the petitioner.

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

19.09.2025

Neutral Citation : Yes / No

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To
The Superintendent of GST and Central Excise,
The Office of the Superintendent of GST & Central Excise,
Villupuram Range, Villupuram Division,
Old Telephone Exchange Building,
BSNL Campus, Hospital Road,
Villupuram – 605 602.

C.SARAVANAN, J.

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