IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 35943 of 2025
AND
WMP NO. 40208 OF 2025,WMP NO. 40209 OF 2025

1. Tvl A Kumar Hardwares
Represented by its Proprietor Mr.
Appadurai Jebakumar, No.12/206,
Pallavavarman Street, Pareri,
Singamperumal Koil, Chengalpattu,
Tamil Nadu - 603 204

Petitioner(s)

Vs

1. The Deputy State Tax Officer I
Chengalpattu Assessment Circle,
No.16A, First Main Road, Anna Nagar,
Chengalpattu-603 002

2.Deputy Commissioner ST
Chengalpattu Zone, No.6,2nd Floor,
Abhirami Complex, Mahalakshmi
Nagar, Thimmavaram, Kanchipuram
Main Road, Chengalpattu-603101

3.The Branch Manager
City Union Bank Ltd., No.2/18, Station
Road, Singamperumal Koil,

Chengalpattu - 603204

Respondent(s)

WMP No. 40208 of 2025

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Represented by its Proprietor Mr.
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Vs

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2.Deputy Commissioner ST
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Abhirami Complex, Mahalakshmi
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WP No. 35943 of 2025

PRAYER

call for the records of the 1st Respondent Assesment Order dated 21.02.2025 for the Financial year 2020-2021 issued in GSTIN 33ALJPJ9144Q1ZJ/2020-21 and quash the same as illegal, arbitrary and violation of principals of natural justice

WMP No. 40208 of 2025

PRAYER

to dispense with the production of Origianl copy of the impugned order dated 21.02.2025 in Order No.33ALJPJ9144Q1ZJ/2020-21,by the 1st Respondent for the Assessment Year 2020-2021

WMP No. 40209 of 2025

PRAYER

to stay all further proceedings of the 1st Respondent vide impugned order dated

21.02.2025 in Order No.33ALJPJ9144Q1ZJ/2020-21, pending disposal of the present Writ Petition

WP No. 35943 of 2025

For Petitioner(s): Ali Hassan Khan
Kavinth Chandar
B.U. Rajavelan

For Respondent: Mr. V. Prashanth Kiran
Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate takes notice for the Respondentss.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondents following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 21.02.2025 pursuant to a Show Cause Notice in GST DRC-01 dated 25.11.2024 for the Tax Period between April 2020 and March

2021.

4. The Petitioner has approached this Court long after the expiry of the limitation period prescribed both for filing an appeal against the impugned Assessment Order dated 21.02.2025 and to rectify the same under Section 161 of the respective GST enactments.

5. A reading of the impugned Assessment Order dated 21.02.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 and therefore, the demand has been confirmed against the Petitioner.

6. The Petitioner was also issued with Reminders on 06.01.2025, 30.01.2025 and 08.02.2025, called upon to file a reply and to appear for a personal hearing. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing fixed.

7. It is submitted by the learned counsel for the Petitioner that the Petitioner be given one chance to substantiate the case. The demand has been confirmed against the Petitioner merely because the Petitioner failed to respond to the Show Cause Notice in GST DRC-01 dated 25.11.2024.

8. The learned Government Advocate for the Respondents on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others, (2008) 3 SCC 70 and in Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another, (2009) 5 SCC 791 and also in Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440.

9. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

10. It is noticed that under similar circumstances, this Court has come to the rescue of the 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.

11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and having considered the consistent view taken by this Court under similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order dated 21.02.2025 and remitting the case back to the Respondents to pass a fresh order *de novo* 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.

12. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated

21.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

13. In case the Petitioner complies with the above stipulated conditions, the Respondents shall proceed to pass a fresh order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

14. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondents are 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 Respondents to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

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

16. It is made clear that the Petitioner shall co-operate with the Respondents in the *de novo* proceedings.

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

24-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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C.SARAVANAN J.

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