

W.P.No.35758 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35758 of 2025

and

W.M.P.Nos.40016, 40017 and 40019 of 2025

Akshaya Services Private Limited,
Rep by its Director – J.Ravi
No.117/7, Arihant E Park In Gate,
Arihant E Park, LB Road,
Atos Syntel, Adyar, Chennai – 600 020.

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Adyar Assessment Circle,
2nd Floor, Room No.215, Integrated Building
For Commercial Taxes and Registration Department,
South Tower, Nandanam,
Chennai – 600 035.

2.The Branch Manager,
Axis Bank,
No.40, 2nd Main Road, RA Puram,
Chennai – 600 028.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the First Respondent passed in GSTIN No.33AAMCA4115B1ZB/2020-21 dated 21.02.2025 and quash the same.



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For Petitioner : M/s.A.Divya

For Respondents : Mr.C.Harsharaj
Additional Government Pleader for R1

ORDER

Mr.C.Harsharaj, learned Government Advocate takes notice for the First Respondent.

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 First Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 21.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 for the Tax Period April 2020 – March 2021. The Petitioner was 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 21.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.



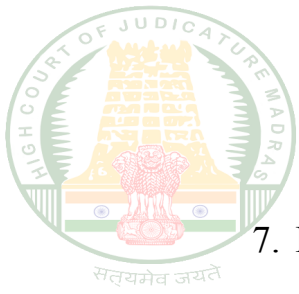
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4. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason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

5. Considering the same, the impugned Assessment Order dated 21.02.2025 is quashed and the case is remitted back to the Respondents 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. Subject to the Petitioner complying with the same, the attachment of the Bank Account of the Petitioner shall be lifted.

6. The Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 26.11.2024 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 26.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.



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7. In case the Petitioner complies with the above stipulated conditions, the Respondents 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.

8. 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 dated 21.02.2025.

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

18.09.2025

Neutral Citation : Yes / No

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