IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36098 of 2025
AND
WMP NO. 40342 OF 2025,WMP NO. 40343 OF 2025

1. M/s JST Automations Robotic
Rep by its Proprietor Mr Sundaram
Karuppiah No.33,First Floor,Industrial
Estate,Guindy , Chennai-600 032.

Petitioner(s)

Vs

1. The Deputy State Tax Officer
Guindy Assessment circle, Nandanam,
Chennai- 600 035.

Respondent(s)

PRAYER

calling for the connected records pertaining to the impugned proceedings of the respondent herein made in GSTIN.33AUAPK3762F2ZX/2019-20 Dated 28/08/2024 and quash the same as illegal and barred by limitation, or passing any other order or orders deem fit in the circumstances of the case.

For Petitioner(s): Manoharan S Sundaram
P.Velammal
P.Baskaran
V.Thiyagarajan
D.Kaviya
P.Boobalan

For Respondent: Ms. Amirtha Poonkodi
Dinakaran
Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 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 Respondent 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 28.08.2024 pursuant to a Show Cause Notice in GST

DRC-01 dated 21.05.2024 for the Tax Period between April 2019 and March 2020.

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 28.08.2024 and to rectify the same under Section 161 of the respective GST enactments.

5. A reading of the impugned Assessment Order dated 28.08.2024 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 21.05.2024 and therefore, the demand has been confirmed against the Petitioner.

6. 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 21.05.2024.

7. The learned Government Advocate for the Respondent 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.

8. 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.

9. 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.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and having considered the consistent view taken by this Court in similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order dated 28.08.2024 and remitting the case back to the Respondent 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.

11. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST DRC-01 dated 21.05.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 28.08.2024 as an addendum to the Show Cause Notice dated 21.05.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

12. In case the Petitioner complies with the above stipulated conditions, the Respondent 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.

13. 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.

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

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

16. Fresh assessment in the *de novo* proceedings shall be made without getting influenced by any of the observations, which preceded the Show Cause Notice in GST DRC-01 dated 21.05.2024.

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

26-09-2025

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

WP No. 36098 of 2025

To

1. The Deputy State Tax Officer
Guindy Assessment circle, Nandanam,
Chennai- 600 035.

C.SARAVANAN J.

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**WP No. 36098 of 2025
AND WMP NO. 40650
OF 2025,WMP NO.
40647 OF 2025**

**26-09-2025
(1/2)**