IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36681 of 2025
and
W.M.P.Nos.41021 and 41022 of 2025

D.Saravana Kumar ... Petitioner

Vs.

The State Tax Officer Roving Squad-II,
Office of the Joint Commissioner (ST)(Intelligence),
Thiruvarur Division,
No.3/126, Pavithramanikkam Main Road,
Thiruvarur. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the order passed by the Respondent in GSTIN 33CICPS8227H3Z2/2023-24 along with the DRC-07 order under Section 74, Ref No.ZD3309241495818 both dated 23.09.2024 and quash the same as arbitrary, bad in law and consequently direct the Respondent to hear the matter on merits.

For Petitioner : M/s.Narasimha Bharathi

For Respondent : M/s.P.Selvi
Government Advocate

ORDER

M/s.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 23.09.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 04.07.2024 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned proceedings dated 23.09.2024. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. It is noticed that under similar circumstances, this Court has come to

the rescue of persons like the Petitioner by quashing the impugned Order/proceedings on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the impugned proceedings dated 23.09.2024 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.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in DRC-01 dated 04.07.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 23.09.2024 as an addendum to the Show Cause Notice dated 04.07.2024 within a period of fifteen (15) days from the date of receipt of a copy of this order.

7. Subject to the Petitioner complying 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.

8. In case the Petitioner fails to comply with any of the conditions stipulated above, 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.

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

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

06.10.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer Roving Squad-II,

Office of the Joint Commissioner (ST)(Intelligence),
Thiruvarur Division,
No.3/126, Pavithramanikkam Main Road,
Thiruvarur.

C.SARAVANAN, J.

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