IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36581 of 2025
AND
WMP NO. 40889 OF 2025,WMP NO. 40888 OF 2025

1. M/s . J Sun Decors
Rep. by its prop. Govindan Parthiban,
No.200, Periyar Nagar, Nellikuppam
Road, Guduvanchery, Nandivaram
Chengalpattu 603202

Petitioner(s)

Vs

1. The Appellate Authority
Deputy Commissioner (ST) GST
Appeals Chennai I , Greams Road Main
Building 2nd Floor Chennai 06

2.The Deputy State Tax Officer,
Ashok Nagar Assessment Circle,
Commercial Tax Department No.1,
Fifth Floor, PAPJM (Annex) Buildings,
Greams Road, Chennai 06

3.Karur Vysya Bank
Rep by its Branch Manager
Guduvancherry Branch, No 29,
Lakshmi Nagar, I Floor,

Guduvancherry, Chennai 603202

Respondent(s)

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PRAYER

to call for records with respect to the Impugned order bearing GSITN 33AMLPP4940P1ZF/ 2020-2021, dated 18.02.2025 under FORM GST DRC-07 Ref No.2D3302251781996 passed by 2nd Respondent and also the Order of Rejection of Appeal passed by the 1st Respondent under FORM GST APL - 02 in Ref No -ZD3307252234689 dated 21.07.2025 and quash the same and consequently direct the 3rd Respondent to de-freeze the Petitioner Bank Account 127813000005401, IFSE Code KVBL0001657.

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PRAYER

to stay the operation and execution of the impugned order bearing GSITN 33AMLPP4940P1ZF/ 2020-2021, dated 18.02.2025 under FORM GST DRC-07 Ref No.2D3302251781996 passed by 2nd Respondent pending disposal of the above writ petition

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PRAYER

to dispense with the production of the certified copy of the impugned order bearing GSITN 33AMLPP4940P1ZF/ 2020-2021, dated 18.02.2025 under FORM GST DRC- 07 Ref No.2D3302251781996 passed by 2nd Respondent and also the Order of Rejection of Appeal passed by the 1st Respondent under FORM GST APL - 02 in Ref No -ZD3307252234689 dated 21.07.2025

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For Petitioner(s): M/s. Ram Gokul Advocates And Associates
G.M.Gokul Ram
Elangovan S
Minu Ej
Usama.O
Neerajah J

For Respondent: Mrs. K. Vasanthamala
Government Advocate
for R1 and R2

ORDER

Mrs. K. Vasanthamala, learned Government Advocate takes notice for the first and second Respondents.

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.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 18.02.2025 passed by the 2nd Respondent and the Order dated 21.07.2025 of the 1st Respondent, whereby the appeal of the Petitioner against the aforesaid Order dated 18.02.2025 has been rejected.

4. The Petitioner had also been issued with a Show Cause Notice in GST DRC-01 dated 26.11.2024 for the Tax Period between April 2020 and March 2021. The Petitioner however failed to respond to the same and thus suffered impugned Order dated 18.02.2025. An appeal against the same was filed before the Appellate Authority after a lapse of 63 days.

5. At the time of filing of the appeal, the Petitioner has deposited 10% of the disputed tax. However, since the appeal was filed beyond the condonable

period, the same was rejected by the 1st Respondent on 21.07.2025.

6. Learned counsel for the Petitioner submits that the impugned Orders dated 18.02.2025 and 21.07.2025 of the 2nd Respondent and the 1st Respondent respectively are arbitrary as the demand has been confirmed merely because the Petitioner has failed to respond to the Show Cause Notice in GST DRC-01 dated 26.11.2024.

7. Learned Government Advocate for the Respondents on the other hand would submit that this Writ Petition is liable to be dismissed as the Petitioner has left over the rights in terms 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. 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 in similar circumstances, this Court is inclined to come to the rescue of the Petitioner by quashing the impugned Order dated 18.02.2025 of the 2nd Respondent and the impugned Order dated 21.07.2025 of the 1st Respondent on terms subject to the Petitioner depositing 25% of the disputed tax after deducting 10% of the disputed tax, which was already deposited by the Petitioner at the time of filing of the appeal before the Appellate Authority, subject to verification.

10. The aforesaid 25% of the disputed tax shall be deposited by the Petitioner 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 detail reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 18.02.2025 of the 2nd Respondent and the impugned Order dated 21.07.2025 of the 1st Respondent as addendum to the same, within a period of fifteen (15) days from the date of receipt of a copy of this order.

12. Subject to the Petitioner complying with the above stipulated conditions, the 2nd 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. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised.

13. In case the Petitioner fails to comply with any of the conditions stipulated above, the 2nd 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.

14. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

15. 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

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