IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36763 of 2025
and
W.M.P.Nos.41117 and 41120 of 2025

Tvl.N M Engineering,
Represented by its Proprietor,
Nagamani ... Petitioner

Vs.

1.The State Tax Officer,
Thirumudivakkam Assessment Circle,
Room No.123 & 124, First Floor,
Mylapore Taluk Office Building,
Greenways Road, R.A.PUram,
Chennai – 600 020.

2.The Deputy Commissioner (ST),
GST Appeal – 1,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of impugned order under Section 73 dated 21.02.2025 having Reference No.ZD3302252205402 passed by the 1st respondent for the financial year 2020-2021 and the impugned order in Form GST APL-02 dated 01.09.2025 having Reference

No.ZD3309250074869 passed by the 2nd respondent and quash the same as it was passed in violation of principles of natural justice.

For Petitioner	:	Mr.S.Velu
For Respondents	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

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

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

3. In this Writ Petition, the Petitioner has challenged both the orders passed by the respective Respondents as original authority and appellate authority. The first Respondent has passed the impugned order dated 21.02.2025 for the tax period 2020 – 2021. The impugned order that preceded a notice in DRC 01 dated 25.11.2024 and reminders called upon the petitioner to file a reply and appear for personal hearing.

4. It is noticed that the Petitioner has also issued with notice through RPAD. However, the Petitioner failed to respond to the same and has thus suffered the impugned order dated 21.02.2025.

5. Aggrieved by the same, the Petitioner has also unsuccessfully filed an appeal before the 2nd Respondent Appellate Authority under Section 107 of the respective GST enactments on 01.09.2025. Since the appeal was filed beyond the condonable period of limitation, the 2nd Respondent has rejected the appeal.

6. The learned counsel for the Petitioner submits that the Petitioner left with no other option except to approach this Court, as the Respondents are attempting to seized the bank account of the Petitioner.

7. Therefore, the impugned 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 15% of the disputed tax over and above 10% which the Petitioner had pre-deposited at the time of filing of the appeal. The aforesaid 15% of the disputed tax shall be paid by the Petitioner in cash from the

Petitioner's Electronic Cash Register/Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall file a reply 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 Order dated 21.02.2025 as an addendum to the same.

9. In case the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a fresh order 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 automatically raised/vacated.

10. In case the Petitioner fails to comply with any of the above stipulations, the Respondents are 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.

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

12. 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:

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C.SARAVANAN, J.

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