IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36451 of 2025
and
W.M.P.No.40739 of 2025

Pandurangan Ranjith,
S/o.Pandurangan ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer/
The Deputy State Tax Officer,
Surapattu, Assessment Circle Avadi,
Tiruvallur, Tamil Nadu – 600 003.

2.The Deputy Commissioner (ST),
GST Appeal Chennai-I,
PAPJM Building, 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 the Respondents to the impugned order passed by the 1st Respondent under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 with Reference No.ZD33122327266IN in GSTIN: 33AXJPR3346Q2ZS dated 30.12.2023 and the order bearing Reference No.ZD3310241644671 dated 23.10.2024 passed in Form GST APL-02 by the 2nd Respondent under

Rule 108 of Central Goods and Services Tax Rules, 2017/Tamil Nadu Goods and Services Tax Rules, 2017 and quash the same.

For Petitioner : Mr.G.Gokul

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 learned Government Advocate for the Respondents.

3. This is the second round of litigation before this Court.

4. Earlier, the Petitioner had suffered the impugned Order dated 30.12.2023 for the Tax Period 2017-2018 pursuant to a Show Cause Notice in GST DRC-01 dated 14.08.2023 issued under Section 73 of the respective GST enactments.

5. The Petitioner had earlier sought for time to respond to the aforesaid Show Cause Notice in GST DRC-01 dated 14.08.2023 vide a Reply dated 14.09.2023. However, the Petitioner failed to file a Reply and thus, suffered the impugned Order dated 30.12.2023.

6. Aggrieved by the same, the Petitioner filed an appeal before the Appellate Authority namely the 2nd Respondent herein beyond the condonable period of limitation of about 24 days and therefore an Order came to be passed by the 2nd Respondent on 23.10.2024.

7. The Petitioner also challenged the same before this Court in W.P.No.37699 of 2024. However on 20.12.2024, the Petitioner withdrew the said Writ Petition with liberty to challenge the impugned Order dated 30.12.2023. The present Writ Petition has been filed on 18.09.2025 after a lapse of almost 8 months and 28 days i.e., after the Order was passed on 20.12.2024 in W.P.No.37699 of 2024.

8. Learned counsel for the Petitioner submits that the Petitioner is willing to participate in the proceedings and therefore the Petitioner may be given one opportunity as admittedly the impugned Order dated 30.12.2023 was passed

without the Petitioner participating in the adjudication mechanism/Show Cause Notice which was issued by the 1st Respondent herein.

9. Learned Government Advocate for the Respondents on the other hand would submit that the Petitioner has left over the statutory rights and has approached this Court long after the Order was passed by this Court on 20.12.2024 in W.P.No.37699 of 2024. It is therefore submitted that the Writ Petition is liable to be dismissed on account of laches.

10. Learned counsel for the Petitioner however would submit that the Petitioner was dealing in financial crises and therefore could not approached this Court on an earlier occasion.

11. Learned counsel for the Petitioner further submits that at the time of filing of appeal before the 2nd Respondent Appellate Authority, the Petitioner has also deposited 10% of the disputed tax amounting to Rs.12,520/-.

12. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, this Court is inclined to dispose of this Writ Petition by remitting the case back to

the 1st Respondent to pass a fresh order *de novo* subject to the Petitioner depositing 40% of the disputed tax in cash through the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

13. The Petitioner shall also file a consolidated reply to the Show Cause Notice in GST DRC-01 dated 14.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.12.2023 as an addendum to the same, within a period of thirty (30) days from the date of receipt of a copy of this order.

14. Subject to the Petitioner complying with the above stipulated conditions, the 1st Respondent shall proceed to pass a final order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

15. In case the Petitioner fails to comply with any of the conditions stipulated above, the 1st 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.

16. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

17. It is made clear that the Petitioner shall co-operate with the 1st Respondent in the *de novo* proceedings.

18. In view of the above, all further recovery proceedings shall be kept in abeyance and shall be subject to the Petitioner complying with the above stipulated conditions.

19. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

23.09.2025

Neutral Citation : Yes / No

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To:

1. The Deputy Commercial Tax Officer/
   The Deputy State Tax Officer,
   Surapattu, Assessment Circle Avadi,
   Tiruvallur, Tamil Nadu – 600 003.

2. The Deputy Commissioner (ST),
   GST Appeal Chennai-I,
   PAPJM Building, Chennai – 600 006.

C.SARAVANAN, J.

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