



WEB COPY



W.P. No. 36645 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 36645 of 2025

and

W.M.P. Nos. 40969 and 40971 of 2025

M/s. Balaji Traders,
Represented by its Partner,
Rajesh Patel

... Petitioner

Vs.

1.The Deputy State Tax Officer,
Selaipur assessment circle,
Room No.341, 3rd Floor,
Commercial Taxes and registration department buildings,
Nandanam, Chennai – 35.

2.The Appellate Deputy Commissioner [ST],
G.S.T. Appeals – II,
Greaves Road,
Chennai – 6.

3.The Branch Manager,
DBS Bank India,
14, Keela Avani Moola Street,
Tenkasi – 617 811.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, to call for the records on the file of the 1st



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respondent in GSTIN: 33ACXFS4197D1ZM/2019-20 dated 31.08.2024 and quash the same.

For Petitioner : Mr. D. Vijayakumar

For Respondents : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate for R1 & R2

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents 1 and 2.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 31.08.2024 passed under Section 73 of the respective GST Enactments. The impugned order was preceded by a notice in DRC-01 dated 29.05.2024. The impugned order was also preceded by personal hearing notices which were communicated to the Petitioner as per the provisions of the respective GST Enactments on the web portal. However, the Petitioner failed to respond to the same and thus, has suffered the impugned order dated 31.08.2024.



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3. Learned counsel for the Petitioner would submit that the Petitioner also attempted to file an appeal on 30.07.2025 which was dismissed vide order dated 23.08.2025 as it was beyond the condonable period.

4. Learned Government Advocate for the Respondents 1 and 2 would submit that Petitioner having not participated in the proceedings deserves no sympathy and therefore, the writ petition be dismissed with costs.

5. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents 1 and 2.

6. Following the consistent view, this Court is inclined to remit the case back to the 1st Respondent to pass a fresh order after hearing the Petitioner subject to the Petitioner depositing another 15% of the disputed tax in cash over and above the 10% already pre-deposited at the time of filing an appeal before the Respondents / Original Authority within a period of 30 days from the date of receipt of copy of this order,



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7. The Petitioner shall also file a detailed reply to the notice in DRC-01 dated 29.05.2024 by treating the impugned order dated 31.08.2024 as addendum to the Show Cause Notice dated 29.05.2024 and also shall deposit another 15% of the disputed tax in cash over and above the 10% already pre-deposited within a period of 30 days from the date of receipt of copy of this order.

8. The 1st Respondent shall proceed to pass a fresh order subject to the Petitioner complying with the above stipulation. The Bank Account of the Petitioner which has been attached vide impugned notice shall also be lifted. In case, the Petitioner fails to comply with any of the stipulated conditions, the 1st Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

9. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

24.09.2025

Index : Yes/No

Neutral Citation : Yes/No

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To

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C.SARAVANAN, J.

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