IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36658 of 2025
and
W.M.P.Nos.40990 and 40992 of 2025

Tvl.Sri Lakshmi Automobiles,
Represented by its Partner,
Thiru Sarath Kumar,
No.19, Muthukumarappa Street,
G.K.M.Colony, Annai Anjugam Nagar,
Chennai – 600 082. ... Petitioner

Vs.

The Deputy State Tax Officer,
Padi Assessment Circle,
Room No.417,
Integrated Commercial Taxes Building,
Nandanam, Chennai – 600 035. ... Respondent

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 Respondent herein in impugned order in DRC-07 Ref.No.ZD3312232516820 dated 28.12.2023 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same.

For Petitioner : Mr.T.Suresh

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 28.12.2023 which was preceded by a Show Cause Notice in GST DRC-01 dated 15.09.2023 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 28.12.2023. 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 50% 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 28.12.2023 is quashed and the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% 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 15.09.2023 together with requisite documents to substantiate the case by treating the impugned proceedings dated 28.12.2023 as an addendum to the Show Cause Notice dated 15.09.2023 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 Deputy State Tax Officer,
Padi Assessment Circle,
Room No.417,
Integrated Commercial Taxes Building,
Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

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and
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