IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36745 of 2025
and
W.M.P.No.41095 of 2025

M/s.DPR and Co.,
Rep by its Proprietor,
P.Manoj Kumar. ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
No.4/109, Chennai-Bangalore Highway,
Varadharajapuram,
Nazarathpet,
Tamil Nadu – 600 123.

2.The Deputy State Tax Officer – 2,
Sriperumbudur Assessment Circle,
No.4/109, Chennai – Bangalore Highway,
Varadharajapuram, Nazarathpet,
Tamil Nadu – 600 123. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in the order dated 27.04.2024 in Form GST DRC – 07 (Ref:ZD330424218136R) passed by the 1st respondent along with the proceedings dated 27.04.2024 in

GSTIN No:33ATMPM7452P1ZY for the financial year (2018-2019) passed by the 2nd respondent and to direct the respondents to reconsider the case by affording the petitioner an opportunity of personal hearing and detailed reconciliation and considering the amounts already remitted by the petitioner and to quash the same.

For Petitioner	:	M/s.S.Santhi
For Respondents	:	Mr.T.N.C.Kaushik Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 27.04.2024 for the tax period 2018-2019. By the impugned order, the Respondents had confirmed a sum of Rs.35,98,824/- towards tax interest and penalty for the aforesaid date as detailed below:-

S.No	***ACT***	***TAX***	***Interest***	***Penalty***	***Total***
1	2	3	4	5	6
1	SGST	866562	846194	86656	1799412
2	CGST	866562	846194	86656	1799412
3	IGST	0	0	0	0
4	CESS	0	0	0	0
	Total	1733124	1682388	173312	3598824

4. The learned counsel for the Petitioner would submit that the Petitioner failed to respond to the notice that preceded the impugned order as it was only displayed in the portal and not issued to the Petitioner physically.

5. It is further submitted that *post facto* on 15.07.2025, the Petitioner has also deposited a sum of Rs.3,15,520/-.

6. The learned Additional Government Pleader for the Respondents would submit that the Writ Petition is devoid of merits and is liable to be dismissed.

7. Having considered the submission made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent, to balance the interest of the parties viz., the Assessee and the

Revenue and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondents 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 27.04.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

9. In case the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. Amount shall be pre-deposited by the petitioner which is said to have been paid by the petitioner on 15.07.2025 shall be adjusted subject to

proper verification.

11. In case the Petitioner fails to comply with any of the 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.

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

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

06.10.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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