IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36788 of 2025
and
W.M.P.Nos.41149 and 41150 of 2025

Tvl.Pace Builders (Madras) Pvt Ltd,
Rep by its Managing Director
M.Krishnakumar. ... Petitioner

Vs.

1.The Joint Commissioner (ST),
Appellate Authority,
Group – X, Intelligence – I,
Commercial Tax Department,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights,
Chennai – 600 006.

2.The State Tax Officer,
Group – I, Intelligence – I,
Commercial Tax Department,
No.1, Room No.113,
First Floor, Greams Road,
Thousand Lights,
Chennai – 600 006.

3.The State Tax Officer,
The Office of the Joint Commissioner (ST),
Group – X, Intelligence – I,
Commercial Tax Department,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai – 600 006. ... 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 pertaining to Impugned Order No.GSTIN/33AABCP0675N1Z9/2020-21 dated 18.02.2025 issued by the 2nd respondent under TNGST Act, 2017/CGST Act, 2017 and quash the same as illegal, arbitrary and violative of principles of natural justice and consequently directing the 2nd respondent to quash the impugned rejection order vide Reference No.ZD330725156183F in GSTIN:33AABCP0675N1Z9/2020-21 dated 16.07.2025 issued by the 2nd respondent under TNGST Act, 2017/CGST Act, 2017 and the matter may be remanded back to the 1st and 2nd respondents for fresh consideration.

For Petitioner : Mr.U.Karunakaran

For Respondents : M/s.P.Selvi
Government Advocate

ORDER

M/s.P.Selvi, 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. In this Writ Petition, the Petitioner has not only challenged the impugned order passed by the Respondents on 18.02.2025 for the tax period 2020 – 2021 which was preceded by a Show Cause Notice / intimation notice in DRC – 01A and notice in GST DRC – 01 both which were not replied back by the Petitioner. After the impugned order was passed on 18.02.2025., the Petitioner was unsuccessfully invoked the jurisdiction of the said Respondents under Section 161 of the respective GST enactments which has been rejected by the 2nd Respondent vide order dated 16.07.2025.

4. The learned counsel for the Petitioner submits that the Petitioner has a fair case to succeed and therefore prays that the Petitioner be given a liberty to file an appeal before the Appellate Authority in view of the rejection of the application filed under Section 161 of the respective GST enactments on 16.05.2025 vide order dated 16.07.2025.

5. The learned counsel for the Petitioner is willing to deposit 10% of the disputed tax.

6. It is noticed that the Petitioner has not filed a reply to the Notice and now proposed to challenge the order before the Appellate Authority in view of the 2nd mentioned order dated 16.07.2025 passed under Section 161 of the respective GST enactments.

7. Although the Petitioner is entitled to approach the appellate authority under Section 107 of the respective GST enactments, in view of the rejection of the application filed under Section 161 of the respective GST enactments vide 2nd mentioned order dated 16.07.2025, I am of the view the appellate authority cannot be burdened without basic material facts as they are not part of the records in the form of reply from the Petitioner.

8. Therefore, to balance the interest of both parties viz., the Petitioner and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of

60 days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.11.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 18.02.2025 and 16.07.2025 as an addendum to the Show Cause Notice dated 29.11.2024.

10. 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.

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 Petitions are closed.

06.10.2025

Neutral Citation : Yes / No

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<u>To</u>:

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C.SARAVANAN, J.
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