IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38628 of 2025
and
W.M.P.Nos.43192 and 43194 of 2025

M/s.New Life Pharmacy
Rep by its Proprietrix
Ramasamy Kannapan Sudha
... Petitioner

Vs.

The Assistant Commissioner (ST),
Selaiyur Assessment Circle,
Tambaram Zone, Chengalpattu Division,
Mylapore Taluk Office, Greenways Road,
Chennai – 600 028. ... 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 on the files of the original impugned order of the impugned proceedings passed by Respondent in the Order vide GSTIN/GSTIN/33BAHPS9012E1ZU/2018-19 dated 20.04.2024 with summary order in FORM GST DRC 07 vide ref no.ZD3304241517696 dated 20.04.2024 for the tax period 2018-19 to quash the same.

For Petitioner : Mr.K.K.Arjun

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 20.04.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 23.12.2023 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 20.04.2024. 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 20.04.2024 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 23.12.2023 together with requisite documents to substantiate the case by treating the impugned proceedings dated 20.04.2024 as an addendum to the Show Cause Notice dated 23.12.2023 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.

10.10.2025

Neutral Citation : Yes / No

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<u>To</u>:

The Assistant Commissioner (ST),
Selaiyur Assessment Circle,
Tambaram Zone, Chengalpattu Division,
Mylapore Taluk Office, Greenways Road,
Chennai – 600 028.

C.SARAVANAN, J.

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