



WEB COPY



W.P.No.36851 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36851 of 2025

and

W.M.P.Nos.41223 and 41224 of 2025

V.Arun

Proprietor of M/s.Sri Subramani Traders

No.10/64, Mettu Street,

Sennerukuppam,

Tiruvallur – 600 056.

... Petitioner

Vs.

1.The State Tax Officer,

Poonamallee Assessment Circle,

No.4/109, Third Floor, Bangalore Chennai Highway

Varadharajapuram,

Nazarathpet,

Chennai – 600 006.

2.The Deputy Commissioner (CT),

GST Appeal Chennai – II,

CT Main Building, 2nd Floor,

Chennai – 600 006.

... Respondents

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 first respondent in GSTIN:33BUBPA3875K1ZP/2020-2021 along with the DRC-07 dated 24.01.2025 and the consequential order of the 2nd respondent in GSTIN APL-



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02 dated 29.07.2025 and quash the same.

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For Petitioner : Mr.V.Sundareswaran

For Respondents : M/s.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Mr.C.Harsharaj, learned Special 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 the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 24.01.2025 passed for the tax period 2020 – 2021 which was preceded by a Show Cause Notice in GST DRC 01 dated 22.10.2024 and intimation Notice in DRC – 01A dated 30.09.2024. The impugned order has also preceded reminders for personal hearing on the three dates mentioned in the impugned order.

4. The Petitioner has however failed to respond to the same and has



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thus suffered the impugned order dated 24.01.2025 in the hands of the 1st Respondent.

5. Under these circumstances, the Petitioner has filed an appeal against the aforesaid order dated 24.01.2025 belatedly on 18.06.2025 before the 2nd Respondent. The 2nd Respondent had rightly rejected the appeal vide order dated 29.07.2025, as the appeal was beyond the condonable period of limitation.

6. It is noticed that the Petitioner has already deposited 10% of the disputed tax which stands recorded in the order of the 2nd Respondent dated 29.07.2025 while rejecting the appeal.

7. Taking note of the facts and circumstances of the case and following the consistent view taken under similar circumstances the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing another 15% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.



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6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in DRC-01 dated 22.10.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 24.01.2025 as an addendum to the Show Cause Notice dated 22.10.2024 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 1st 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 1st 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 1st Respondent shall give due notice to the Petitioner.



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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:

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C.SARAVANAN, J.



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