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WP No. 36826 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-09-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 36826 of 2025

AND

WMP NO. 41203 OF 2025, WMP NO. 41205 OF 2025

1. Jnm Interior Decorator

Rep by its Proprietor Nanu Ram Suthar
No.66, moolathal street Purasaiwakkam,
Chennai 600007

Petitioner(s)

Vs

1. Deputy State Tax Officer I
Choolai Assessment Circle, 1st Floor,
PAPJM Buildings Annex, No. 1 Greams
Road Chennai 28

Respondent(s)

PRAYER

call for the impugned order of the respondent passed in GSTIN
33CAPPS0872K1Z6 /2019-2020 dated 09-07-2024 and quash the same and
issue any other writ or pass

For Petitioner(s): N.Murali
Divya .A

For Respondent: Mr. V. Prashanth Kiran
Government Advocate



ORDER

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2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 09.07.2024 passed by the respondent pursuant to a Show Cause Notice in GST DRC-01 dated 30.01.2024 for the Tax Period between April 2019 and March 2020.

4. The Petitioner has approached this Court long after the expiry of the limitation period prescribed both for filing an appeal against the impugned Assessment Order dated 09.07.2024 and to rectify the same under Section 161



of the respective GST enactments.

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5. Reading of the impugned Assessment Order dated 09.07.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 dated 30.01.2024 and therefore, the demand has been confirmed against the Petitioner.

6. The Petitioner was also issued with Reminders on 09.03.2024, 28.03.2024 and 08.04.2024, called upon to file a reply and to appear for a personal hearing. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing fixed.

7. It is submitted by the learned counsel for the Petitioner that the Petitioner be given one chance to substantiate the case. The demand has been confirmed against the Petitioner merely because the Petitioner failed to respond to the Show Cause Notice in GST DRC-01 dated 30.01.2024.



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8. The learned Government Advocate for the Respondent on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

9. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

10. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by relegating the party to workout their remedy on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different stand in this case.



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11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and having considered the consistent view taken by this Court under similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by remitting the case back to the Respondent to pass a fresh order *de novo*, subject to the Petitioner depositing 25% 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.

12. It is also submitted by the learned counsel for the Petitioner that 40% of the disputed tax has already been recovered from the petitioner. Therefore, the deposit of 25% shall be subject to such verification. In case, 40% of the disputed tax amount has already been recovered from the petitioner, no further deposit is required to be made as a condition for passing the *de novo* order as ordered above.

13. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST DRC-01 dated 30.01.2024 together with requisite documents to



substantiate the case by treating the impugned Assessment Order dated 09.07.2024 as an addendum to the Show Cause Notice dated 30.01.2024 within

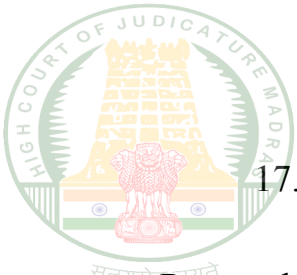
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a period of thirty (30) days from the date of receipt of a copy of this order.

14. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

15. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. It is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

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



17. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

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18. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

25-09-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

1. Deputy State Tax Officer I
Choolai Assessment Circle, 1st Floor,
PAPJM Buildings Annex, No. 1 Greaves
Road Chennai 28



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C.SARAVANAN J.

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