IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.36847 of 2025 and
W.M.P.Nos.41215 and 41216 of 2025

Tvl.Parvathan Vaitheeswaran,
Rep by its Proprietor,
Parvathan Vaitheeswaran ... Petitioner

Vs.

The Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No.223, II Floor,
Integrated Commercial Taxes and
Registration Department Building,
Anna Salai, Nandanam,
Chennai – 600 035. ... 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 of the impugned Assessment order in Reference No.ZD331123115110G, dated 20.11.2023 and its consequential proceedings dated 23.11.2023 in reference No.ZD331123143490Y under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of orders in DRC 07 for the Financial Year 2017-2018 from the files of the respondent herein, quash the same.

For Petitioner : Mr.S.Saravanan

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the respective orders passed on 20.11.2023 followed by another order dated 23.11.2023, whereby, further interest has been demanded under Section 50 of the respective GST enactments. It is submitted that the Petitioner's GST registration was canceled on 19.07.2021. Thereafter, the Petitioner was issued with a Notice in Form GST DRC – 01 dated 10.08.2023, which was not noted by the Petitioner since the Petitioner had closed down the operations.

3. It is informed by the Petitioner that *post facto* a sum of Rs.6,97,798/- has been recovered directly from the Petitioner's Electronic credit ledger towards the tax liability.

4. The case of the Petitioner is that since the Petitioner has closed down the operations after the registration was canceled on 19.07.2021, the Petitioner failed to notice the communication of the Notice in Form GST DRC – 01 dated 10.08.2023 and two impugned orders passed on 20.11.2023 and 23.11.2023.

5. The learned counsel for the Petitioner submits that the Petitioner has a fair case to succeed as unjust demand has been confirmed against the Petitioner.

6. The learned Government Advocate for the Respondent on the other hand would submit that this Writ Petition is devoid of merits, as the Petitioner has slept over the rights and the Writ Petition is liable to be dismissed on account of laches. Hence, prays for dismissal of this Writ Petition.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and considering the fact that substantial amount of the demand has been already recovered from the Petitioner on 26.03.2024 the case is remitted back to the Respondent to pass a fresh order on merits within a period of three months from the date of receipt of a copy of this order.

8. The petitioner shall however file a reply to the Show Cause Notice in DRC – 01 dated 10.08.2023 together with requisite documents to substantiate the case by treating the impugned orders dated 20.11.2023 and 23.11.2023 as an addendum to the Show Cause Notice dated 10.08.2023 within a period of 15 days from the date of receipt of a copy of this order.

9. 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 months thereafter.

10. In case the Petitioner fails to comply with the same, the Respondent shall proceed to pass order on merits as expeditiously as possible within a period of three months from the date of receipt of a copy of this order. The attachment of the bank account of the Petitioner shall also stands automatically raised/vacated.

11. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

06.10.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST),
Madipakkam Assessment Circle,
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Integrated Commercial Taxes and
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Anna Salai, Nandanam,
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C.SARAVANAN, J.
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