IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37421 of 2025
and
W.M.P.Nos.41862 and 41864 of 2025

Ganesh Kumar,
Proprietor of Success Ads ... Petitioner

Vs.

The Commercial Tax Officer,
MMDA Colony Assessment Circle,
Chennai Central-I,
Egmore Taluk Office,
2nd Floor, No.88, Mayor Ramanathan Salai,
Spurtank Road,
Chetpet, Chennai – 31. ... Respondent

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 relating to an impugned order dated 12.02.2025 vide Reference No.ZD3302251110850 in Form GST DRC-07 bearing GSTIN: 33BKYPG1731R1ZJ pertaining to Financial Year 2020-2021 issued by the Respondent as arbitrary and illegal and quash the same and further direct the Respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the Petitioner.

For Petitioner : Ms.B.Mitra and Mr.R.Aravind

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 counsels for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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 Order dated 12.02.2025. 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 on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the case is remitted back to the Respondent to pass a fresh order 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.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of thirty (30) 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 a final order 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.

07.10.2025

Neutral Citation : Yes / No

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To:

The Commercial Tax Officer,

MMDA Colony Assessment Circle,
Chennai Central-I,
Egmore Taluk Office,
2nd Floor, No.88, Mayor Ramanathan Salai,
Spurtank Road,
Chetpet, Chennai – 31.

C.SARAVANAN, J.

arb

<u>W.P.No.37421 of 2025</u>
<u>and</u>
<u>W.M.P.Nos.41862 and 41864 of 2025</u>

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