IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37488 of 2025
and
W.M.P.Nos.41948 and 41950 of 2025

M/s.GRS Export,
Represented by its Proprietor
Sekar Poovarasan ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Kancheepuram Assessment Circle,
Sriperumbudur, Kancheepuram,
Tamil Nadu – 603 501. ... 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 file of the Respondent in Ref.No.ZD3307243496264 dated 31.07.2024 and quash the same.

For Petitioner : Mr.S.Naresh Kumar

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 31.07.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 19.05.2024 and the Petitioner was called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 21.06.2024 and 01.07.2024, 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 on 28.06.2024, 08.07.2024. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

5. 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 mandatory pre-deposit by complying with the requirements of Section 107 of the respective GST enactments. I do not find any reason to take a different view in this case.

6. Considering the same, 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.

7. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 19.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.07.2024 as an addendum to the Show Cause Notice dated 19.05.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies 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. Subject to the Petitioner complying with the

above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. 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.

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

11. 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 Deputy Commercial Tax Officer,

Kancheepuram Assessment Circle,
Sriperumbudur, Kancheepuram,
Tamil Nadu – 603 501.

C.SARAVANAN, J.

arb

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