



W.P. No. 37890 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37890 of 2025

and

W.M.P. Nos. 42349 & 42350 of 2025

M/s. Meena Bazaar,
Represented by its Proprietor,
Rajiv Manglani

...Petitioner

Versus

1.The Deputy State Tax Officer-I,
Amaindakarai Assessment Circle,
F-50, 2nd Floor, First Avenue, Anna Nagar(East),
Chennai – 600 102.

2.The Deputy Commissioner (ST),
GST-Appeal, Chennai-I,
3rd Floor, C.T. Annexe Building,
No.1, Greams Road, Chennai – 600 006.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus, to call for the records of the 2nd respondent containing the impugned order passed by the 2nd respondent in Form GST APL-02 (GSTIN:33AAIPM7298J1Z5 dated 25.10.2024) for the FY 2018-19 and quash the same and to further direct the 2nd respondent to accept the appeal preferred by the petitioner before the 2nd respondent on 08.10.2024 in Reference Number:AD3310240140315.



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For Petitioner : Mr. J. Saravanan

For Respondents : Mrs. K. Vasanthamala,
Government Advocate

ORDER

By consent, this Writ Petition is taken up for final disposal at the stage of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 25.10.2024 which rejecting an appeal against the Assessment Order dated 26.04.2024. The Assessment Order dated 26.04.2024 was preceded by a Notice in DRC-01 dated 23.01.2024 for the tax period between April 2018 – March 2019.

3. Reading of the Assessment Order dated 26.04.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 23.01.2024 nor appeared



for the personal hearing fixed. Thus, the Assessment Order dated 26.04.2024 have been passed.

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4. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

5. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 23.01.2024 together with requisite documents to substantiate the case by treating the Assessment Order dated 26.04.2024 as addendum to the Show Cause Notice dated 23.01.2024.



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7. In case the Petitioner complies with the above stipulations, the 1st 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 of such reply/pre-deposit.

8. In case the Petitioner fails to comply with any of the stipulations, 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.

10. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

09.10.2025

Index : Yes/No
Neutral Citation : Yes/No
AT



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To

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C.SARAVANAN, J.

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