IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37192 of 2025
and
W.M.P.Nos.41625 and 41628 of 2025

Kasirajan Sundaravadivel ... Petitioner

Vs.

The Deployment Commercial Tax Officer,
Kodambakkam Assessment Circle,
No.1, Greams Road, Annexure Building,
4th Floor, Chennai – 600 006. ... 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 in Reference No.ZD330824223045P dated 24.08.2024 under Section 73 of the TNGST Act, 2017 along with a summary of the order dated 24.08.2024 in Reference No.ZD330824223045P on the file of the Respondent relating to F.Y.2019-20 and quash the same.

For Petitioner : M/s.N.Janani

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 proceedings dated 24.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 30.05.2024 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 proceedings dated 24.08.2024. 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/proceedings on terms subject to the Petitioner depositing 50% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the impugned proceedings dated 24.08.2024 is quashed and 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.

6. It is informed by the learned counsel for the Petitioner that almost 30% of the disputed tax has already been recovered. Amount if any recovered, shall be set off for the purpose of determining the aforesaid pre-deposit amount of 50%.

7. The Petitioner shall file a reply simultaneously to the Show Cause Notice in DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 24.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024 within a period of fifteen (15) days from the date of receipt of a copy of this order.

8. 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 (3) months thereafter.

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.

08.10.2025

Neutral Citation : Yes / No

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To:

The Deputy Commercial Tax Officer,
Kodambakkam Assessment Circle,
No.1, Greams Road, Annexure Building,
4th Floor, Chennai – 600 006.

C.SARAVANAN, J.

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