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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37471 of 2025
and
W.M.P.Nos.41929 and 41930 of 2025

Tvl.LMP Rock Drills,
Represented by its Proprietor
V.Madesh ... Petitioner

Vs.

The Deputy State Tax Officer-II (ST),
Hosur South-III Assessment Circle,
Hosur – 635 109. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for Order dated 08.01.2025 with Reference No.ZD330125057631Q and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

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

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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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 08.01.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 09.05.2024 for the Tax Period between April 2022 and March 2023. In the Show Cause Notice, the Petitioner was called upon to give a reply and to appear for a personal hearing. On receiving the same, the Petitioner filed a reply on 15.05.2024. The petitioner had, although filed a reply, failed to appear for the personal hearing and therefore, suffered the impugned Order. 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 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.

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5. 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.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 09.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 08.01.2025 as an addendum to the Show Cause Notice dated 09.05.2024 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

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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

arb

To:

The Deputy State Tax Officer-II (ST),
Hosur South-III Assessment Circle,
Hosur – 635 109.

C.SARAVANAN, J.

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