IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37283 of 2025
and
W.M.P.Nos.41714 and 41716 of 2025

Tvl.Calydon Tech Solutions Private Limited,
Represented by its Director ... Petitioner

Vs.

1.Assistant Commissioner (Circle),
Sholinganallur Zone VIII,
Chennai East, Tamil Nadu.

2.Commercial Tax Officer,
Sholinganallur South-III,
Chennai South, Tamil Nadu.

3.Assistant Commissioner,
Perungudi Division,
8th Floor, Perungudi Division,
No.692, MHU Complex,
Nandanam, Chennai – 600 035. ... Respondents

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 of Order of Assessment in DRC-07 bearing Reference No:ZD330824015824F in GSTIN/ID: 33AADCC1143Q1ZP/APR 2019-MAR 2020 dated

02.08.2024 passed by the 2nd Respondent and to quash the same and to direct the 2nd Respondent to pass fresh Orders of Assessment after granting the Petitioner with an opportunity of personal hearing and to further direct the 3rd Respondent to forthwith lift the Bank Attachment bearing C.No.IV/16/12/21-Tech dated 20.12.2022 under Section 87 of the Finance Act issued to the Petitioner's banker namely HDFC Bank, West Mambalam Branch, Chennai.

For Petitioner : Mr.R.Ganesh Kanna

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 02.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 28.05.2024 for the Tax Period between April

2019 and March 2020. In the aforesaid Show Cause Notice, the Petitioner was called upon to give a reply by 30.06.2024 and to appear for a personal hearing fixed on 01.07.2024 at 11.00 a.m. However, the Petitioner had not taken advantage of the same.

4. The Petitioner was also issued with Reminder on 18.07.2024, which called upon the Petitioner to file a reply by 24.07.2024 and to appear for a personal hearing fixed on 25.07.2024 at 2.30 p.m. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing and therefore, suffered the impugned Assessment Order. 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 Assessment 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.

6. Considering the same, the impugned Assessment Order dated

02.08.2024 is quashed and the case is remitted back to the 2nd 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.

7. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 28.05.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 02.08.2024 as an addendum to the Show Cause Notice dated 28.05.2024 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 2nd 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. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised.

9. In case the Petitioner fails to comply with any of the conditions

stipulated above, the 2nd 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 2nd 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.

26.09.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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