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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37722 of 2025
and
W.M.P.Nos.42193 and 42195 of 2025

GEETEE Abrasives
Plot No.267, 7th Main Road,
Sidco Industrial Estate,
Thirumudivakkam,
Chennai – 600 044.
Rep by its Partner. ... Petitioner

Vs.

The Deputy State Tax Officer,
Thirumudivakkam Assessment Circle,
Room 124, 1st Floor, Mylapore Taluk Office,
Greenways Road,
RA Puram, Chennai – 600 028. ... Respondent

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 the Respondent leading to issuance of Impugned Order dated 24.02.2025 vide GSTIN: 33AAAFG3294J1ZG / 2020 – 2021 and quash the same and direct the respondent to pass order after providing an opportunity to the Petitioner to file its Reply and personal hearing.

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For Petitioner : Mr.S.Sathyanarayanan

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 24.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 18.11.2024 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 24.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

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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 25% 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 24.02.2025 is quashed and the case is remitted back to the 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. The Petitioner shall file a reply simultaneously to the Show Cause Notice in DRC-01 dated 18.11.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 24.02.2025 as an addendum to the Show Cause Notice dated 18.11.2024 within a period of fifteen (15) days from the date of receipt of a copy of this order.

7. Subject to the Petitioner complying with the above stipulated

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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.

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 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.

08.10.2025

Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer,
Thirumudivakkam Assessment Circle,
Room 124, 1st Floor, Mylapore Taluk Office,
Greenways Road,
RA Puram, Chennai – 600 028.

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C.SARAVANAN, J.

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