IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38157 of 2025
and
W.M.P. Nos. 42637 and 42638 of 2025

M/s.Shri Balaji Machine,
Represented by its Proprietor,
Deivasigamani Sadasivam ... Petitioner

Vs.

1.Deputy Commercial Tax Officer,
Panruti, Rural: Cuddalore,
Cuddalore : Tamil Nadu.

2.Deputy State Tax Officer / GST Inspector,
O/o. The State Tax Officer, Panruti Rural,
Old Kumbakonam Road, Commercial Tax Building 1st Floor,
Near Taluk Office, Panruti – 607 106. ... Respondents

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: ZD330225229753I in GSTIN/ID:33FZXPS4187P1ZY / April 2020 – March 2021 dated 22.02.2025 passed by the 1st respondent and to quash the same and to further direct the 2nd respondent to lift the Bank Attachment Notice in Form DRC – 13 dated 01.07.2025 issued by the 2nd respondent on the petitioner's banker.

For Petitioner : Mr. R. Ganesh Kanna

For Respondents : Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

Mr. T.N.C. Kaushik, the learned Additional 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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Reference No. ZD330225229753I in GSTIN/ID:33FZXPS4187P1ZY / April 2020 – March 2021 dated 22.02.2025 of the 1st respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 30.12.2024, 08.01.2025 and 11.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 03.01.2025, 10.01.2025 and on 20.01.2025. Thus, the impugned Orders have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 22.09.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondents / Original Authority 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. In case the Petitioner complies with the above stipulations, the Respondents / Original Authority 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised / vacated.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondents / Original Authority 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.

11. Needless to state, before passing any such order, the Respondents /

Original Authority shall give due notice to the Petitioner.

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 22.02.2025.

13. 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

To
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Cuddalore : Tamil Nadu.

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C.SARAVANAN, J.

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