IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 38119 of 2025
AND
WMP NO. 42596 OF 2025,WMP NO. 42597 OF 2025

1. Jai Balaji Services Rep By Partner
Santhanalakshmi, No.2/2,1st Floor,
Swami Vivekanandar Street, Porur,
Chennai-600 116

Petitioner(s)

Vs

1. The Assistant Commissioner
Porur Assessment Circle, No.4/109, 1st
Floor, Bangalore, Highway Road,
Varadharajapuram, Nazaratpet,
Chennai-600 123

Respondent(s)

PRAYER

to call for the records on the file of the respondent in Ref.No. ZD3304251609095 dated 22.04.2025 and quash the same

For Petitioner(s): Naresh Kumar S
R. Naresh Babu

For Respondent: Mr. V. Prashanth Kiran
Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent following the consistent view taken by this Court under similar circumstances.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 22.04.2025, which precedes a Show Cause Notice in GST DRC-01 dated 26.02.2025 for the Tax Period between April 2023 and March 2024.

4. The Petitioner has approached this Court long after the expiry of the limitation period prescribed both for filing an appeal against the impugned Assessment Order dated 22.04.2025 and to rectify the same under Section 161

of the respective GST enactments.

5. Reading of the impugned Assessment Order dated 22.04.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC-01 dated 26.02.2025 and therefore, the demand has been confirmed against the Petitioner.

6. The Petitioner was also issued with Reminder on 29.03.2025, called upon to file a reply and to appear for a personal hearing. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing fixed.

7. It is submitted by the learned counsel for the Petitioner that the Petitioner be given one chance to substantiate the case. The demand has been confirmed against the Petitioner merely because the Petitioner failed to respond to the Show Cause Notice in GST DRC-01 dated 26.02.2025.

8. The learned Government Advocate for the Respondents on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

9. That apart, it is submitted that the Petitioner has not substantiated the case with any documents and therefore, on this count also, this Writ Petition is liable to be dismissed.

10. It is noticed that under similar circumstances, this Court has come to the rescue of the 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 extenuating to take a different stand in this case.

11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and having considered the consistent view taken by this Court under similar circumstances, this Court is inclined to come to the partial rescue of the Petitioner by quashing the impugned Assessment Order dated 22.04.2025 and remitting the case back to the Respondent to pass a fresh order *de novo* 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.

12. The Petitioner shall file a reply to the Show Cause Notice in GST DRC-01 dated 26.02.2025 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 22.04.2025 as an addendum to the Show Cause Notice dated 26.02.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

13. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh order *de novo* 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, if any.

14. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today. Thereafter, it is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

15. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

16. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

17. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

13-10-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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WP No. 38119 of 2025

To

1.The Assistant Commissioner
Porur Assessment Circle, No.4/109, 1st
Floor, Bangalore, Highway Road,
Varadharajapuram, Nazaratpet,
Chennai-600 123

C.SARAVANAN J.

ab

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