IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37638 of 2025
and
W.M.P.Nos.42119 and 42120 of 2025

Ramalingam Selvakumar
Proprietor of Tvl.Sri Bhuvaneswari Industries,
No.9, Barathidasan Street, Periyar Nagar,
Pallikaranani, Kancheepuram,
Tamil Nadu – 600 100. ... Petitioner

Vs.

1.The Deputy State Tax Officer – 2,
Medavakkam Assessment Circle,
Station No.571, Integrated Commercial Taxes and
Registration Department (South Tower),
Room No.232, 2nd Floor, Nandanam,
Chennai – 35.

2.The Deputy Commissioner (ST)(FAC),
Tambaram Zone,
Integrated Building for Commercial Taxes
and Registration Department,
Room No.710, Nandanam,
Chennai – 600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Reference No.ZD330225229349F dated 22.02.2025 under Section 73 of the TNGST Act, 2017 along with a summary order in Reference No.ZD330225229349F dated 22.02.2025 on the file of the 1st Respondent relating to F.Y.2020 – 2021 and quash the same.

For Petitioner	:	Mr.B.Syed Abdul Wakeel for M/s.N.Janani
For Respondents	:	Mr.T.N.C.Kaushik Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, 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 proceedings dated 22.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 22.02.2025. 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/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 22.02.2025 is quashed and the case is remitted back to the 1st 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 26.11.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 22.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024 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 conditions, the 1st 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 1st 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 1st 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:

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Chennai – 35.

2.The Deputy Commissioner (ST)(FAC),
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Integrated Building for Commercial Taxes and Registration Department,
Room No.710, Nandanam,
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C.SARAVANAN, J.

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