IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 38923 of 2025
and
WMP No.43554 & 43556 of 2025

TVL.STG Rentals
Represented by its Prop G.Hari Shankar
No. 9/17, Boo Begum 3rd Street,
Anna Salai, Chennai- 600 002
GSTIN:33AACUPH2569M2ZZ.

Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
Office of the GST Appeal -II,
PAPJM Building, 2nd Floor,
Greams Road, Chennai 600 006.

2.The Commercial Tax Officer
Thiruvallikeni Assessment Circle,
South- I Chennai South.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned Order of Rejection of Appeal vide Ref. No. ZD3308252992219 dated 25.08.2025 passed by the 1st Respondent and the Order of Demand vide DRC-07 bearing Ref.No.ZD330824229164H dated 26.08.2024 passed by the 2nd Respondent for the Financial Year 2019 - 2020, and quash the same as illegal, invalid and violative of the principles of natural justice.

For Petitioner(s): Mr.J.Arun Kumar

For Respondents: Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, 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 Government Advocate for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned order

dated 26.08.2024 and this is an order passed by the 2nd respondent and order dated 25.08.2025 passed by the first respondent, dismissing the appeal against the aforesaid assessment order dated 26.08.2024 passed by the 2nd respondent.

4. As far as the challenge to the impugned order dated 25.08.2025 passed by the 1st respondent is concerned, it cannot be interfered, as the appeal was filed long after the time prescribed under Section 107 of the respective GST enactments Act, 2017, to that extent, the writ petition is liable to be dismissed.

5. However, it is noticed that the order dated 26.08.2024, which was preceded by a show cause notice in Form DRC-01 dated 06.09.2023, to which, the petitioner had failed to file reply. Therefore, the petitioner has suffered an adverse order in the hands of the 2nd respondent.

6. Under similar circumstances, orders have been quashed and cases have been remitted back to the original authority to pass a fresh orders on merits, subject to such assessee depositing 25% to 100% of the disputed tax depending

upon the length of delay in approaching this 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 2nd respondent to pass a fresh order, subject to the petitioner depositing 100% of the disputed tax amount 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. The amount of 10% of the disputed tax already deposited by the petitioner at the time of filing of appeal shall be adjusted towards pre-deposit of 100% of the disputed tax as ordered above.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 06.09.2023 together with requisite documents to substantiate the case by treating the impugned proceedings dated 26.08.2024 as an addendum to the Show Cause Notice dated 06.09.2023.

10. Subject to the Petitioner complying with the above stipulations, the second Respondent shall proceed to pass afresh orders 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 made on the petitioner's Bank account shall also stand automatically vacated.

11. In case the Petitioner fails to comply with any of the above stipulations, the second 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.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

17-10-2025

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1. The Deputy Commissioner (CT)
Office of the GST Appeal -II,
PAPJM Building, 2nd Floor,
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2.The Commercial Tax Officer
Thiruvallikeni Assessment Circle, South- I Chennai South.

C.SARAVANAN J.
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