IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38014 of 2025
and
W.M.P. Nos. 42449 and 42450 of 2025

M/s. Sakthi Kanna Constructions Private Limited,
Represented by its Managing Director,
K. Kannan ... Petitioner

Vs.

State Tax Officer,
Group-VIII, Intelligene – II,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai – 600 006. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to impugned Order-in-Original bearing Ref. No:GSTIN/33AAMCS7698M2ZB/2017-18 dated 03.02.2025 along with Summary order vide FORM DRC-07 bearing Ref.No.ZD330225020948G dated 03.02.2025 passed by the respondent.

For Petitioner : Mr. K.R. Ashwin Kumar

For Respondent : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order-in-Original bearing Ref.No:GSTIN/33AAMCS7698M2ZB/2017-18 dated 03.02.2025 along with Summary order vide FORM DRC-07 bearing Ref.No.ZD330225020948G dated 03.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 01.08.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 13.01.2025, 20.01.2025 and 28.01.2025, 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 30.08.2024, 20.01.2025, 27.01.2025 and on 31.01.2025. 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 23.09.2025.

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.02.2025 as an addendum to the Show Cause Notice dated 01.08.2024.

9. In case the Petitioner fails to comply with any of the stipulations, 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.

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

11. 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
State Tax Officer,
Group-VIII, Intelligene – II,
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai – 600 006.

C.SARAVANAN, J.

AT

W.P. No. 38014 of 2025 and
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09.10.2025