IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 28-10-2025**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 40047 of 2025**
**AND**
**WMP NO. 44990 OF 2025,WMP NO. 44991 OF 2025**

1. Tvl. VAS Enterprises
Represented by its Partner,
Mayavatharan Valvangu No. 188,
Velacherry Main Road, Pallikaranai
Chennai 100

Petitioner(s)

Vs

1. The State Tax Officer,
Medavakkam Assessment Circle,
Integrated Commercial taxes and
registration building, south tower,
Nandanam Chennai 35

Respondent(s)

**PRAYER**

call for the records of the impugned order u/s.73 dated 28/12/2023 having reference No. having reference No.ZD331223247874D passed by the respondent for the tax period July 2017 to March 2018, and quash the same and/or pass

For Petitioner: Mr. Anandh S

For Respondent: Mrs. K. Vasanthamala
Government Advocate

**ORDER**

Mrs. K. Vasanthamala, 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 FORM GST DRC-07 bearing Ref.No.ZD331223247874D dated 28.12.2023 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.09.2023 for the tax period July 2017- March 2018.

4. The facts on record reveal that the petitioner had earlier filed an application for cancellation of its GST registration on 29.11.2022, which was

accepted by the respondent on 07.01.2023 in Form GST REG-19 under Rule 22 (3) of the respective GST enactments. Thereafter, a show cause notice has been issued for the tax period on 25.09.2023 as mentioned above, which has now culminated in the impugned order dated 28.12.2023.

5. The petitioner has not responded to the notice and hence, suffered the impugned order. The learned counsel for the petitioner would submit that since the registration was cancelled as early as on 07.01.2023, the petitioner had no occasion to download the other notice in DRC-01 dated 25.09.2023 or the impugned order dated 28.12.2023.

6. It is submitted that the petitioner became aware of the impugned order only on 22.12.2023 after the petitioner was informed about the impugned order. The learned counsel for the petitioner is willing to deposit 10% of the disputed tax to secure the interest of the petitioner.

7. On the other hand, the learned counsel for the respondent would submit that at the time of cancellation of the registration, the Department had procured the email I.D. to which all future communication have to be communicated to the petitioner. It is submitted that not only the notices were communicated to the petitioner in the email I.D. given by the petitioner but also in the web portal.

8. 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.

9. 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 100% 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.12.2023 as an addendum to the Show Cause Notice dated 25.09.2023.

11. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 100% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

12. In case the Petitioner complies with the above stipulations, the Respondent 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.

13. 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.

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

15. It is made clear that recovery of 100% of the disputed tax ordered above pertains only to the impugned Order dated 28.12.2023.

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

**28-10-2025**

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

**WP No. 40047 of 2025**

To

1.The State Tax Officer,
Medavakkam Assessment Circle,
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**C.SARAVANAN J.**

ab

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