



W.P.No.38511 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38511 of 2025

and

W.M.P.Nos.43045 and 43047 of 2025

Shikha Kesav Dev Sharma
Proprietor of YOHO Interiors
6, Rajaji 1st lane, West Tambaram,
Kancheepuram, Tamil Nadu – 600 045.

... Petitioner

Vs.

Commercial Tax Officer,
Tambaram Assessment Circle,
Room No.342, 3rd Floor,
Integrated Commercial Taxes Building,
Government Farm Village,
Nandanam, Chennai – 600 035.

... Respondent

Prayer: Writ Petition is filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorari, to call for the records on the file of the respondent and quash the Impugned Order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 06.02.2025 and having Reference Number ZD330225062256N and its annexure dated 06.02.2025 in GSTIN : 33MJCPS1720A1ZM passed by the respondent for the FY 2020-21.



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For Petitioner : Mr.N.V.Balaji

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 06.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 30.09.2024, calling upon the petitioner to appear for personal hearing and also the subsequent reminders dated 07.11.2024, 27.11.2024 and 18.12.2024. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned proceedings dated 06.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.



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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 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.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in DRC-01 dated 30.09.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 06.02.2025 as an addendum to the Show Cause Notice dated 30.09.2024 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 Respondent shall proceed to pass fresh orders on merits



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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 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 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.

10.10.2025

Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No
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- To
1. The Commercial Tax Officer,
Tambaram Assessment Circle,
Room No.342, 3rd Floor,
Integrated Commercial Taxes Building,
Government Farm Village,
Nandanam, Chennai – 600 035.
 2. The Public Prosecutor,
High Court, Madras.



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C.SARAVANAN, J

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