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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.10.2025

CORAM :

THE HON'BLE MR.JUSTICE P.B.BALAJI

W.P.No.37875 of 2025
and
WMP.Nos.42340 & 42341 of 2025

Sam Jin Conveyor India Private Limited
Rep.by its Authorised Signaory
S.F.No.15563, Villa No.48,
Casa Grande, Pattunool Chathiram,
Sriperumbudur, Kancheepuram-602 105. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Commercial Taxes Ezhilagam,
Chepauk, Chennai – 600 005.

2.The Deputy State Tax Officer -2,
Commercial Taxes Department,
Sriperumbudur Assessment Circle,
4/109, Bangalore-Chennai Highway,
Varadarajapuram, Chennai – 123.

3.The Assistant Commissioner (ST),
Sriperumbudur Assessment Circle,
Kanchipuram District. ... Respondents

PRAYER : The Writ petitioner filed under Article 226 of the Constitution of India for issuance of a writ of certioraarified Mandamus calling for the records pertaining to the impugned Notice in Form GST

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DRC-07 dated 29.04.2024 issued by the 2nd respondent in GSTIN: 33AAXCS6516P2ZF, Reference No.ZD330424231448J for the tax period of January 2019 to march 2019 (F.Y.2018-2019) as arbitrary and quash the same as illegal, without jurisdiction and further direct the 2nd respondent to grant 2 years' time to pay the interest and penalty.

For Petitioner	...	Mr.C.Suraj
For Respondents	...	Mrs.P.Selvi Government Advocate

ORDER

The Petitioner challenges the impugned notice in Form GST DRC-07 dated 29.04.2024. According to the petitioner, the notice is without jurisdiction and illegal and the petitioner seeks for two years time to repay the amounts due.

2.However, the learned Government Advocate appearing for the respondents department states that the order has been passed ex parte and it was duly reflected in the portal. The petitioner has not chosen to challenge the said order within the time prescribed under the Act. She would further state that since the order has been passed ex parte, the department has no serious objection to give an opportunity to the petitioner, provided 25% of the tax amount is paid, after adjusting the

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amounts that have already been paid by the petitioner, if any, within a period of eight weeks.

3.On compliance with the condition, the respondents shall afford an opportunity to the petitioner to participate in the enquiry, give their objections and thereafter, pass a detailed order on merits within a period of two weeks, including considering the representation of the petitioner for repaying 24 equal installments, as permissible under Section 80 of the TNGST Act.

With the above direction, the writ petitioner is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes/No
Internet: Yes/No
sms **03.10.2025**

To

1.The Commissioner of Commercial Taxes,
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Chepauk, Chennai – 600 005.

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P.B.BALAJI,J.,

sms/rka

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