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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 38858 of 2025
and
WMP Nos.43485 & 43487 of 2025

Siddiq Stores
Represented by its Proprietor
Mr.MOHAMED APPAROWTHER SALEEM,
No.74/75, New Market, 2nd Lane,
West Tambaram, Chennai 600 045.

Petitioner(s)

Vs

The Superintendent of GST and Central Excise
Tambaram Assessment Circle,
Plot No.40, Ranga Colony,
Rajakilpakkam, Chennai 600 073.

Respondent(s)

PRAYER : Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent order in Reference Number:ZD 330 524 000 1519/2018-19 dated 01.05.2024 and quash the same as arbitrary, illegal.

For Petitioner(s): Mr.S.Ramanan

For Respondent: Mr.Rajendran Raghavan
Senior Standing Counsel

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ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel, takes notice on behalf of 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 the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 01.05.2024 which preceded a notice in Form DRC-01 dated 06.12.2023 for the tax period between April 2018 – March 2019.

4. Reading of the impugned order dated 01.05.2024 indicates that the Petitioner has approached the Respondent on 05.03.2024 and had sought time to file reply/objections to the Show Cause Notice in DRC-01 dated 06.12.2023. However, the petitioner did not submit its reply within time. Therefore, the impugned order came to be passed by the Respondent.

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5. It is submitted by the learned counsel for the petitioner that the impugned order has been passed in violation of principles of natural justice. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondent on terms.

6. Learned Senior Standing Counsel for the Respondent would submit that the Petitioner having slept over the rights and having not cooperated with the Respondent at any stage, the Petitioner deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent and considering enormous number of days delay in approaching this Court, I am inclined to come to a partial rescue of the Petitioner following the consistent view of this Court under similar circumstances.

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9. If the writ petition was filed within the reasonable time, the Court could have directed the Petitioner to deposit 25% of the disputed tax. Since the impugned Assessment Order dated 01.05.2024 and is more than one year has lapsed, balancing the interest of the Petitioner and the interest of the Revenue, there shall be a direction to the Petitioner to deposit 100% of the disputed tax in cash, within a period of 30 days from the date of receipt of copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 06.12.2023 together with requisite documents to substantiate the case by treating the impugned order dated 01.05.2024 as addendum to the said Show Cause Notice in Form DRC-01 dated 06.12.2023, within a period of 30 days from the date of receipt of copy of this order.

11. The Respondent shall proceed to pass a fresh order on merits subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at

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liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

12. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

17-10-2025

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

To

The Superintendent of GST and Central Excise
Tambaram Assessment Circle,
Plot No.40, Ranga Colony,
Rajakilpakkam, Chennai 600 073.

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C.SARAVANAN J.

jd

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