IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 15.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38699 of 2025
and
W.M.P. Nos. 43273 & 43274 of 2025

Tvl.Dinakaran Nadar & Sons
Represented by its Proprietor
Ms.Sivananda Perumal Diana
No.40, Krishnasamy Nagar,
Veerapuram Main Road,
Vellanoor, Avadi,
Tiruvallur Dist – 600 062. ...Petitioner

Versus

1. The Deputy Commissioner (ST),
GST Appeals – I,
Greams Road,
Chennai – 600 006.

2. The Assistant Commissioner (ST) (FAC),
Thirumullaivoyal Assessment Circle,
No.32, Integrated Commercial Taxes Building,
No.115, 1st Floor, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003. ...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, calling for the records relating the order of the second Respondent made in GSTIN:33BYYPD8525Q1ZI/2020-21 dated 10.02.2025 and quash the same.

For Petitioner : No Appearance
For Respondents : Mrs.P.Selvi, Government Advocate

<u>O R D E R</u>

When the case was taken up for hearing, there is no representation for the Petitioner.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 10.02.2025 which was preceded by a Show Cause Notice in DRC-01 dated 25.11.2024 for the tax period between April 2020-March 2021. The Petitioner was also issued with Reminders on 02.01.2025 and 31.05.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing.

3. Reading of the impugned order dated 10.02.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a

reply to the Show Cause Notice in DRC-01 dated 25.11.2024 nor appeared for the personal hearing fixed. Thus, the impugned order dated 10.02.2025 has been passed.

4. The learned Government Advocate appearing for the Respondents would submit that the impugned order is an ex-parte order and the Petitioner failed to respond to the notice in DRC-01 dated 25.11.2024.

5. Under similar circumstances, orders have been quashed and cases have been remitted back to pass 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd 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 30 days from the date receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 10.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. In case the Petitioner complies with the above stipulations, the first 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 bank account of the Petitioner shall also stand automatically raised/vacated.

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

10. Needless to state, before passing any final order, the Petitioner shall be heard.

11. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15.10.2025

Index : Yes/No
Neutral Citation :Yes/No
dh

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C.SARAVANAN, J.

dh

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