IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39610 of 2025
and
W.M.P.Nos.44499 and 44501 of 2025

M/s. I M Enterprises,
Represented by Managing Partner
Sekar Manigandan. ... Petitioner

Vs.

1.The Commercial Tax Officer,
Nolambur, Ambattur,
Kancheepuram, Tamil Nadu.

2.The Assistant Commissioner (ST) (FAC),
Nolambur Assessment Circle,
Rom No.353, 3rd Floor,
Nandanam, Chennai – 600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records pertaining to the Impugned Order dated 20.01.2025 in respect of GSTIN No.33AADFI8418B2ZR/2020-21, passed by the 2nd Respondent and quash the same.

For Petitioner : Mr.A.S.Mohammed Manzoor

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing GSTIN No.33AADFI8418B2ZR/2020-21 dated 20.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.11.2023 wherein the Petitioner was also called upon to appear for personal hearing.

4. Reading of the impugned order dated 20.01.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in GST DRC – 01 dated 28.11.2023 nor appeared for

the personal hearing fixed. Thus, the impugned order have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired.

6. 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondents 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.11.2023 together with requisite

documents to substantiate the case by treating the impugned Order dated 20.01.2025 as an addendum to the Show Cause Notice dated 28.11.2023.

9. In case the Petitioner complies with the above stipulations, the Respondents 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.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 20.01.2025.

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

25.10.2025

Neutral Citation : Yes / No

jas

To:

1.The Commercial Tax Officer,
Nolambur, Ambattur,
Kancheepuram, Tamil Nadu.

2.The Assistant Commissioner (ST) (FAC),
Nolambur Assessment Circle,
Rom No.353, 3rd Floor,
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

jas

W.P.No.39610 of 2025
and
W.M.P.Nos.44499 and 44501 of 2025

25.10.2025