IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39178 of 2025
and
W.M.P.Nos.43983 and 43985 of 2025

Tvl.S.R.Enterprises,
Rep.by its Proprietor Mrs.Thandralinzagan Radhika,
No.18, Old Well Street,
Thiruvottiyur, Chennai, 600 019. ... Petitioner

Vs.

1.The Assistant Commissioner (ST)
Thiruvottiyur Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent in order dated 26.08.2024 in GSTIN 33AZDPR0746C1ZQ/2019-20 bearing Reference No.ZD330824227480J and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner : M/s.C.Rekhakumari

For Respondent : Mr.TNC Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 26.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 24.05.2024 for the Tax Period between April 2019 and March 2020. In the aforesaid Show Cause Notice, the Petitioner was called upon to give a reply by 23.06.2024 and to appear for a personal hearing fixed on 27.06.2024 at 3:15 p.m. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Assessment Order. The limitation for filing an appeal under Section 107 of the

respective GST enactments, 2017 has also expired.

4. 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.

5. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 26.08.2024 as an addendum to the Show Cause Notice dated 24.05.2024.

7. Amount which has already recovered from the petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the respondent.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass fresh orders 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 stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised.

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 accordance with law as if this Writ Petition was dismissed *in limine* today.

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

11. It is made clear that recovery of 25% of disputed tax ordered above pertains only to the impugned order dated 26.08.2024.

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

22.10.2025

Neutral Citation : Yes / No

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To:

1.The Assistant Commissioner (ST)
Thiruvottiyur Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road,
Chennai – 600 003.

C.SARAVANAN, J.

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