IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38811 of 2025
and
W.M.P.Nos.43424 and 43425 of 2025

Tvl.Faben India Private Limited,
Represented by its Director ... Petitioner

Vs.

1.Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Nandanam,
Chennai – 600 035.

2.Deputy Commissioner (ST),
No.1, 4th Floor, Room No.426,
PAPJAM Building,
Greams Road,
Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned Order in Reference No.ZD330824305214R dated 31.08.2024 along with annexures passed by the 1st Respondent and quash the same.

For Petitioner : Ms.R.Sri Visvapriya

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 31.08.2024 passed by the 1st Respondent which was preceded by a Show Cause Notice in GST DRC-01 dated 28.05.2024 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 31.08.2024. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. It is noticed that under similar circumstances, this Court has come to

the rescue of persons like the Petitioner by quashing the impugned Order on terms subject to the Petitioner depositing 50% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 50% 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. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 28.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.08.2024 as an addendum to the Show Cause Notice dated 28.05.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulated conditions, the 1st 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 thereafter. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the

Petitioner shall also stand automatically raised/vacated.

8. In case the Petitioner fails to comply with any of the conditions stipulated above, the 1st 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.

9. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

14.10.2025
(2/3)

Neutral Citation : Yes / No

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To:

1.Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,

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Chennai – 600 035.

2.Deputy Commissioner (ST),
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PAPJAM Building,
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C.SARAVANAN, J.

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