IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38571 of 2025
and
W.M.P.No.43119 of 2025

Tvl.ARBT Building Products Pvt Ltd,
Rep by its Director
K.Daniel Deepak ... Petitioner

Vs.

1.The Deputy Commissioner (Appeal),
GST Appeal, Chennai – II,
No.1, Greams Road, Commercial Tax Offices,
Annex Building, Chennai – 06.

2.The Deputy Commercial Tax Officer,
Pallavaram: Tambaram,
Chengalpattu. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of 2nd respondent in Ref.No.ZD330225253386H dated 25.02.2025 passed by the 2nd respondent and quash the same as illegal and consequentially direct the 2nd respondent to remand back for fresh consideration on merits, after hearing the Petitioner.

For Petitioner	:	Mr.V.S.Malola Narasimhan
For Respondents	:	Mr.C.Harsharaj Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 25.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 proceedings dated 25.02.2025. 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/proceedings on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the impugned proceedings dated 25.02.2025 is quashed and the case is remitted back to the 1st 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. The Petitioner shall file a reply simultaneously to the Show Cause

Notice in DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 25.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024 within a period of fifteen (15) days from the date of receipt of a copy of this order.

7. Subject to the Petitioner complying with the above stipulated conditions, the 1st 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 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 Petition is closed.

10.10.2025

Neutral Citation : Yes / No

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To:

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2.The Deputy Commercial Tax Officer,
Pallavaram: Tambaram,
Chengalpattu.

C.SARAVANAN, J.

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C.SARAVANAN.J.

This case is listed under the caption 'for being mentioned', after the list was secured in the morning for correcting the typographical error in the order passed by this court on 10.10.2025 in the above writ petition.

2. It is submitted that in paragraph Nos.5, 7, 8 and 9, the alpha numeral '1st' has to be replaced with '2nd'.

3. The Registry is directed to carry out the necessary correction and issue fresh copy of the order to the learned counsel for the parties.

31.10.2025

Neutral Citation : Yes/No
gv

C.SARAVANAN.,J.
gv

To:
1. The Deputy Commissioner (Appeal)
GST Appeal, Chennai – II
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