IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39114 of 2025
AND
WMP Nos.43885 & 43887 of 2025

Tvl.Greenland Enterprises,
Rep. by its Proprietor Mrs.Thenmozhi,
No.46/1, 2nd floor, Ramakrishna villa,
Rukmani Street, West Mambalam,
Chennai 600 033.

Petitioner(s)

Vs

The Deputy State Tax Officer,
Ashok Nagar Assessment Circle,
5th Floor, PAPJM (Annex) Building,
Greams Road, Chennai 600 006.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in GSTIN:33AONPK8100Q1ZK (FY 2020-21) dated 19.02.2025 and its consequential Demand Order dated 20.02.2025 having Reference No.ZD330225198372E issued by the Respondent and quash the same.

For Petitioner(s): Mr.Sanskar Samdaria S

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 19.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 27.11.2024 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 19.02.2025. 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 19.02.2025 is quashed and 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. The Petitioner shall file a reply simultaneously to the Show Cause Notice in Form DRC-01 dated 27.11.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 19.02.2025 as an addendum to the Show Cause Notice dated 27.11.2024, 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 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.

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

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

10. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

17-10-2025

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

The Deputy State Tax Officer,
Ashok Nagar Assessment Circle,
5th Floor, PAPJM (Annex) Building,
Greams Road, Chennai 600 006.

C.SARAVANAN J.

jd

WP No. 39114 of 2025

17-10-2025