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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38916 of 2025
and
W.M.P.Nos.43548 and 43549 of 2025

Tvl.Viruksham Foods and Trading Private Limited,
Represented by its Director /Authorized Signatory
David Inbaraj ... Petitioner

Vs.

The Assistant Commissioner [ST] [FAC],
Selaiyur Assessment Circle,
Integrated Building for Commercial Taxes Department,
Room No.710, 7th Floor,
Nandanam, Chennai – 600 035. ... Respondent

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 on the file of the Respondent in the impugned proceedings against the impugned order bearing Reference No.GSTIN/33AAFCV8526J1Z1/2018-19 dated 22.04.2024 passed by the Respondent under the provisions of CGST Act, 2017 and quash the same and consequently direct the Respondent to pass *de novo* order.

For Petitioner : Mr.M.Vijayaragavan

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For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22.04.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 23.12.2023 and the Petitioner was called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminder on 11.04.2024, called upon to file a reply and to appear for a personal hearing. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing fixed on 15.04.2024. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

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5. 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.

6. Considering the same, the case is remitted back to the Respondent to pass a fresh order *de novo* 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.

7. The Petitioner shall file a reply simultaneously to the Show Cause Notice in GST DRC-01 dated 23.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 22.04.2024 as an addendum to the Show Cause Notice dated 23.12.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a final order *de novo* on merits and in accordance with law as expeditiously as possible, preferably, within a period

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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.

9. 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.

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

11. It is made clear that the Petitioner shall co-operate with the Respondent in the *de novo* proceedings.

12. In view of the above, all further recovery proceedings shall be kept in abeyance and shall be subject to the Petitioner complying with the above stipulated conditions.

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

14.10.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner [ST] [FAC],
Selaiyur Assessment Circle,
Integrated Building for Commercial Taxes Department,
Room No.710, 7th Floor,
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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