IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39598 of 2025
and
W.M.P.Nos.44484 and 44485 of 2025

Tvl.Davey Chemicals,
Represented by its Proprietor
Hitesh H Davey ... Petitioner

Vs.

The Deputy State Tax Officer-II,
Peddunaickenpet Assessment Circle,
Room No.209, 2nd Floor,
Integrated Commercial Taxes Offices Building,
Chennai North Division,
No.32, 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 on the files of the Respondent herein in FORM GST DRC-07 with Reference No: ZD330225244426M dated 24.02.2025 along with detailed order in GSTIN: 33AIZPD2718H1Z6/2020-2021 dated 24.02.2025, for the Tax Period APR 2020-MAR 2021 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 Order dated 24.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 23.11.2024 and the Petitioner was called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 11.01.2025, 22.01.2025 and 29.01.2025, which called upon the Petitioner 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 20.01.2025,

29.01.2025 and on 06.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

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 25% 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 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.

7. The Petitioner shall contemporaneously file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. It is stated by the learned counsel for the Petitioner that a sum of Rs.6,674/- has already been recovered over a period of time. The submission of

the learned counsel for the Petitioner appears to be reasonable. Therefore, the amount already recovered shall be adjusted towards deposit of 25% of the disputed tax as ordered above, subject to verification.

9. Subject to the Petitioner complying with the above stipulated conditions, the 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.

10. 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.

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

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 24.02.2025.

13. 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:

The Deputy State Tax Officer-II,
Peddunaickenpet Assessment Circle,
Room No.209, 2nd Floor,
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Chennai North Division,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

C.SARAVANAN, J.

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