



WEB COPY



W.P.No.39640 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39640 of 2025

and

W.M.P.Nos.44532, 44533 and 44534 of 2025

Tvl.Far East Pharmaceuticals,
Represented by its Partner
K.Saravanan

... Petitioner

Vs.

1.Assistant Commissioner (ST) (FAC),
Kodungaiyur Assessment Circle,
Integrated Commercial Taxes Complex,
32, Elephant Gate Bridge Road,
Chennai – 600 003.

2.The Branch Manager,
Yes Bank Limited,
Ground Floor,
161/163, Madhavaram High Road,
Chennai – 600 011.

... 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 on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No: ZD330225053338K dated 06.02.2025 along with detailed order in GSTIN:



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33AAGFF8887N1ZM/2020-2021 dated 02.02.2025, for the tax period APR 2020-MAR-2021 and quash the same.

For Petitioner : Mr.S.Kamalakanth

For Respondents :

For R1 : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the 1st 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 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD330225053338K dated 06.02.2025 along with detailed Order in GSTIN: 33AAGFF8887N1ZM/2020-2021 dated 02.02.2025 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.



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4. The Petitioner was also issued with Reminders on 30.12.2024, 06.01.2025 and 11.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 02.01.2025, 08.01.2025 and on 13.01.2025. Thus, the impugned Orders have been passed.

5. The learned counsel for the Petitioner submits that already a sum of Rs.1,42,216/- has been recovered over a period of time as against the tax amount of Rs.5,47,540/-. The submission of the learned counsel for the Petitioner stands recorded.

6. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 16.10.2025.

7. Under similar circumstances, impugned Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the



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length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the 1st Respondent.



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11. In case the Petitioner complies with the above stipulations, 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 of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

12. In case the Petitioner fails to comply with any of the stipulations, 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.

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

14. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 06.02.2025.



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15. 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:

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C.SARAVANAN, J.

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