IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39321 of 2025
and
W.M.P. Nos. 44164 and 44166 of 2025

Latha,
Proprietor of Murugan Traders ...Petitioner

Versus

Assistant Commissioner (ST),
Tambaram Assessment Circle,
No.40, Raga Colony, Rajakilpakkam,
Chennai – 600 073,
Tamil Nadu. ...Respondent

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records on the file of the respondent and quash the impugned order under Section 73 of the Tamil Nadu Goods and Sercice Tax Act, 2017/Central Goods and Service Taxt Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 06.02.2025 and having Reference Number ZD3302250649411 and its annexure dated 06.02.2025 in GSTIN: 33ABJPL9749D1ZG passed by the respondent for the FY 2020-21.

For Petitioner : Ms. V. Srinithi,
for Mr. N.V. Balaji

For Respondents : Ms. Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, 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 bearing Reference No. ZD3302250649411 dated 06.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 30.12.2024, 21.01.2025 and 29.01.2025, 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 06.01.2025, 28.01.2025 and on 04.02.2025. Thus, the impugned Order has been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 08.10.2025.

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

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

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 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 26.11.2024.

9. In case the Petitioner complies with the above stipulations, 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 of such reply/pre-deposit.

10. In case the Petitioner fails to comply with any of the stipulations, 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 06.02.2025.

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

16.10.2025

Index : Yes/No
Neutral Citation :Yes/No
AT

To
The Assistant Commissioner (ST),
Tambaram Assessment Circle,
No.40, Raga Colony, Rajakilpakkam,
Chennai – 600 073,
Tamil Nadu.

C.SARAVANAN, J.

AT

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16.10.2025