IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41469 of 2025
and
W.M.P.Nos.46432 and 46435 of 2025

M/s.SAM EXPORTS,
Represented by its Authorised Managing Partner ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, First Main Road,
Anna Nagar, Chengalpattu – 603 001.

2.The Deputy State Tax Officer-2,
Chengalpattu Assessment Circle,
No.16A, 1st Floor, First Main Road,
Anna Nagar, Chengalpattu – 603 001. ... 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 culminating Order bearing Reference No.ZD330125291374I dated 30.01.2025 passed by the 1st Respondent and quash the same.

For Petitioner : Mr.K.Chandrasekaran

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. ZD330125291374I dated 30.01.2025 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 02.08.2024 wherein 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 Order dated 30.01.2025.

4. 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 29.10.2025.

5. 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.

6. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.01.2025 as an addendum to the Show Cause Notice dated 02.08.2024.

8. 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 vacated.

9. 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.

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

11. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 30.01.2025.

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

05.11.2025

Neutral Citation : Yes / No

arb

<u>To</u>:

1.The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, First Main Road,
Anna Nagar, Chengalpattu – 603 001.

2.The Deputy State Tax Officer-2,
Chengalpattu Assessment Circle,
No.16A, 1st Floor, First Main Road,
Anna Nagar, Chengalpattu – 603 001.

<u>C.SARAVANAN, J.</u>
arb

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