IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 40336 of 2025
and
W.M.P. Nos. 45302 and 45304 of 2025

Tvl. Empee Holdings Limited,
Represented by its Director,
No.59, Empee Tower, Harris Road,
Pudupet, Chennai – 600 002. ... Petitioner

Vs.

1.Deputy Commercial Tax Officer,
Chintadripet : Central III,
Chennai Central : Tamilnadu.

2.Deputy Commissioner (ST),
Central II, Chennai – 06. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the Order of Assessment in DRC-07 bearing Reference No: ZD3308242067949 in GSTIN/ID: 33AABCE5490N1ZD / April 2019 – March 2020 dated 23.08.2024 passed by the 1st respondent and to quash the same and to further direct the 2nd respondent to withdraw the Bank Attachment Notice in Form DRC – 13 dated 20.09.2025 issued by the 2nd respondent on the petitioner's banker.

For Petitioner : Mr. S. Maharajan

For Respondents : Mr. C. Harsha Raj,
Special Government Pleader

ORDER

Mr. C. Harsha Raj, 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 Assessment Order Order in DRC-07 bearing Ref.No. ZD3308242067949 in GSTIN/ID: 33AABCE5490N1ZD / April 2019 – March 2020 dated 23.08.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 06.07.2024 and

15.07.2024, 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 10.07.2024 and on 18.07.2024. 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 24.10.2025.

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 1st Respondent to pass a fresh order 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

9. 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.

10. 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.

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

12. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 23.08.2024.

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

27.10.2025

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

To
1.Deputy Commercial Tax Officer,
Chintadripet : Central III,
Chennai Central : Tamilnadu.

2.Deputy Commissioner (ST),
Central II, Chennai – 06.

C.SARAVANAN, J.

AT

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