IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41293 of 2025
and WMP.Nos.46227 and 46229 of 2025

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

Petitioner(s)

Vs

1. Deputy Commercial Tax Officer
Chintadripet : Central III,
Chenani Central : Tamil Nadu

2.Deputy Commissioner [ST]
Central III, Chennai 06

Respondent(s)

PRAYER

calling for the order of assessment in DRC-07 bearing reference number ZD330824210366K in GSTIN/ID 33AABCE5490N1ZD / APR2019 - MAR 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(s): Mr.R Ganesh Kanna

For Respondent: Mr.C.Harsharaj, SPG

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 of assessment in DRC-07 bearing reference number ZD330824210366K in GSTIN/ID 33AABCE5490N1ZD / APR2019 - MAR 2020 dated 23-08-2024 passed by the 1st Respondent, which was preceded by a Show Cause Notice in

GST DRC-01 dated 22.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 02.07.2024, 16.07.2024 and 27.07.2024, 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 09.07.2024, 19.07.2024 and on 31.07.2024. Thus, the impugned Orders have 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 Orders has already expired. The present Writ Petition has been filed only on 29.10.2025.

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 22.05.2024 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 22.05.2024.

9. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the 1st Respondent.

10. 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.

11. 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.

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

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

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

30-10-2025

pvs
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1. Deputy Commercial Tax Officer
Chintadripet : Central III,
Chenani Central : Tamil Nadu

2.Deputy Commissioner [ST]
Central III, Chennai 06

C.SARAVANAN J.

pvs

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