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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 40159 of 2025
and
W.M.P.Nos.45104, 45105 & 45106 of 2025

Quality Traders
Rep by its Partner Mrs DEV ANBU
No.32, Duraisamy Pillai Street, West
Tambaram, Chennai 600 045.

Petitioner(s)

Vs

1. The Deputy State Tax Officer-II
(formerly Known As Deputy
Commercial Tax Officer) Tambaram
Assessment Circle, 3rd Floor, Room
No.342, Integrated Building For
Commercial Taxes And Registration
Department, Nandanam, Chennai-600
035.

2.The Deputy Commissioner (ST)
(FAC),
Tambaram Zone, 4th Floor, PAPJM
Building Greams Road,
Chennai 600 006.

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3.The Branch Manager,
HDFC Bank, West Tambaram Branch,
West Tambaram, Chennai 600 045

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for records in Reference Number: ZD 330 523 115 2860/2021-22 dated 24.05.2023 on the file of the 1st respondent and further direction, directing the 2nd Respondent to de-freeze the bank account bearing in GSTIN: 33 AAA FQ4 138 M1Z7/2021-22 dated 23.07.2025 of the Petitioner-Registered Taxable Person.

For Petitioner(s): Mr.S.Ramanan

For Respondent: Mr.C.Harsharaj
Special Government Pleader
(For R1 & R2)

Mr.C.Mohan and
Ms.A.Rexy Josephine
For M/s.King & Partridge
(For R3)

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for respondents 1 and 2 and Mr.C.Mohan and Ms.A.Rexy Josephine for M/s.King & Partridge, learned counsel, takes notice for the 3rd respondent.

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2. With the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for respondents 1 and 2 and the learned counsel for the 3rd respondent, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 24.05.2023, which preceded a notice in DRC-01 dated 25.03.2023 for the tax period between April 2021 and March 2022.

4. Reading of the impugned order dated 24.05.2023 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 25.03.2023 nor appeared for the personal hearing fixed.

5. It is submitted that the impugned order dated 24.05.2023 was only uploaded in GST Portal and the petitioner came to know about the entire existence of the demand for tax only after the respondent contacted the

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petitioner over phone. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondent on terms.

6. The learned counsel for the respective respondents would submit that the Petitioner having slept over the rights and having not cooperated with the Respondent at any stage, the Petitioner deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

7. Having considered the submissions made by the learned counsel for the Petitioner and the respective learned counsels for the Respondents.

8. Since there is an enormous number of days of delay in approaching this Court, I am inclined to come to the rescue of the Petitioner subject to conditions following the consistent view of this Court under similar circumstances.

9. If the writ petition was filed within the reasonable time, the Court could have directed the Petitioner to deposit 25% of the disputed tax. Since the

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impugned Assessment Order dated 24.05.2023 is more than two years, in order to balance the interest of the Petitioner and the interest of the Revenue, this Court is inclined to direct the Petitioner to deposit 100% of the disputed tax in cash within a period of thirty (30) days from the date of receipt of copy of this order.

10. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 25.03.2023 together with requisite documents to substantiate the case by treating the impugned order dated 24.05.2023 as addendum to the Show Cause Notice dated 25.03.2023 within a period of 30 days from the date of receipt of copy of this order.

11. The Respondents shall proceed to pass a fresh order on merits subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondents are at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

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12. Subject to the Petitioner depositing 100% of the disputed tax as stipulated above, if any attachment of the bank account of the Petitioner shall stand lifted.

13. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

30-10-2025
(2/2)

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

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C.SARAVANAN, J.

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