IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39121 of 2025
and
W.M.P.Nos.43900 & 43902 of 2025

Napa Charan ... Petitioner

Vs.

The State Tax Officer,
Washermenpet Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.32, Elephant Gate Bridge Road,
(Wall Tax Road) Vepery,
Chennai – 600 003. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order of the respondent in GSTIN/33AHIPC5675L1Z4/2020-21 dated 28.02.2024 and subsequent impugned order passed by the respondent in Ref. No.ZD330224175456F dated 28.02.2024 and quash the same and consequentially, direct the respondents provide the personal opportunity of hearing to the petitioner to file reply and to produce documents to prove his claim pursuant to the Show Cause Notice in FORM GST DRC-01 dated 26.09.2023.

For Petitioner : Mr.A.Ilaya Perumal

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 dated 28.02.2024 passed by the respondent.

4. The impugned order was preceded with a Show Cause Notice in DRC-01 dated 26.09.2023 followed by a personal hearing notice on 22.02.2024.

5. It is the case of the petitioner that petitioner failed to respond to the show cause notice as it was posted in web portal and that petitioner became aware of the same only after recovery proceedings were initiated.

6. It is submitted by the learned counsel for the petitioner that petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

7. On the other hand, learned Government Advocate for the respondent would submit that this writ petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd.,** [**C.A.No.2413 of 2020, dated 06.05.2020]**, where the Hon'ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

8. I have considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondent.

9. Under similar circumstances, orders have been quashed and the cases have been remitted back to pass a fresh order on terms subject to 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 difference view in this case.

10. 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 entire amount (100%) of the disputed tax in cash from Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 26.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.02.2024 as an addendum to the Show Cause Notice dated 26.09.2023.

12. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

13. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

14. 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.

15. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

15.10.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer, Washermenpet Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.32, Elephant Gate Bridge Road,
(Wall Tax Road) Vepery,
Chennai – 600 003.

C.SARAVANAN, J.

raja

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