IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39792 of 2025
and
W.M.P.Nos.44706, 44708, 44710 and 44711 of 2025

Tvl.Aadhar Digital Vision Private Limited,
Rep by its Director,
Mr.P.Baskar ... Petitioner

Vs.

1.The State Tax Officer (FAC),
Vallalar Nagar Assessment Circle,
No.32, Elephant Gate Bridge Road,
Integrated Commercial Taxes Building,
Chennai – 600 033.

2.City Union Bank,
Rep by its Branch Manager,
Old No.154, New No.319,
Thambu Chetty Street,
Geroge Town, Chennai – 600 001.

3.Punjab National Bank,
Rep by its Branch Manager,
No.35, Mint Street,
Chennai – 600 079. ... 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 of the impugned order passed in GSTIN/ID:33AAKCA5939P1Z2/2019-20, dated 21.08.2024 along with DRC – 07 Order under Section 73, Ref No.ZD330824176963X dated 21.08.2024, on the file of the 1st Respondent herein, and quash the same as illegal, arbitrary against the principle of natural justice and against the law.

For Petitioner	:	Mr.J.Poojesh for Mr.Chetan Prakash
For Respondents	:	Mrs.K.Vasanthamala Government Advocate for R1

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the 1st 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 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in GSTIN/ID:33AAKCA5939P1Z2/2019-20, dated 21.08.2024 along with DRC – 07 Order under Section 73, bearing Ref No.ZD330824176963X dated

21.08.2024, of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 04.07.2024, 19.07.2024 and 26.07.2024, 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, 25.07.2024 and on 29.07.2024. 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.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 1st Respondent 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 21.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2024 as an addendum to the Show Cause Notice dated 21.05.2024.

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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

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 21.08.2024.

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

25.10.2025

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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