IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40623 of 2025
and
W.M.P.Nos.45553 and 45555 of 2025

Tvl.Sri Iyappa Roadways,
Rep by its Proprietor,
Thenmozhi Manivannan ... Petitioner

Vs.

The Assistant Commissioner (ST)
Harbour Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.312, 3rd Floor, Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN/33AKJPT2676E2ZY/2018-19 dated 23.04.2024 on the file of the respondent and quash the same as illegal, error of law and error on the face of record and contrary to the provisions of the Goods and Service Tax Act 2017 and direct the respondent to pass orders as per the law.

For Petitioner : Mr.A.Thiagarajan
Senior Counsel for
Mr.S.Ramesh Kumar

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 after hearing the learned Standing Counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order in FORM GST DRC – 07 bearing Ref.No.ZD330424184525D dated 23.04.2024, which was preceded by a Show Cause Notice in GST DRC – 01 dated 26.12.2023 for the tax period 2018-2019. The Petitioner has failed to respond to the same and has thus suffered the impugned order.

4. The learned counsel for the Petitioner would submit that Petitioner's registration was obtained on 03.07.2017 and was thereafter retrospectively

cancelled with effect from 03.07.2017. Therefore, the Petitioner was unaware of the impugned order or the notice that preceded the impugned order dated 23.04.2024.

5. It is noticed that the impugned order is dated 23.04.2024, whereas, the present Writ Petition has been filed only on 22.09.2025. Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 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 days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.04.2024 as an addendum to the Show Cause Notice dated 26.12.2023.

7. In case the Petitioner complies with the above stipulations, the 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.

8. In case the Petitioner fails to comply with any of the above 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.

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

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

31.10.2025

Neutral Citation : Yes / No
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To:

The Assistant Commissioner (ST)
Harbour Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room No.312, 3rd Floor, Elephant Gate Bridge Road,

Chennai – 600 003.

C.SARAVANAN, J.

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