IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40780 of 2025
and
W.M.P.Nos.45670 and 45671 of 2025

M/s.Moss Engineering Private Limited,
Represented by its Director
Samsudeen. ... Petitioner

Vs.

1.The Deputy Commercial/State Tax Officer,
Nandambakkam Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower),
Room No.308, 3rd Floor,
Nandanam, Chennai – 600 035.

2.The Commercial / State Tax Officer,
Nandambakkam Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower),
Room No.307, 3rd Floor,
Nandanam, Chennai – 600 035.

3.The Assistant Commissioner (ST),
Nandambakkam Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower),
Room No.310, 3rd Floor,
Nandanam, Chennai – 600 035. ... 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 pertaining to the impugned order dated 29.08.2024 in Ref.No.ZD330824277597S passed by the 1st respondent for Financial Year 2019 – 2020 and the consequent impugned rectification order dated 03.12.2024 in Ref No.ZD331224019940Q passed by the 1st respondent for Financial Year 2019 – 2020 and quash the same.

For Petitioner : Mr.G.Madan

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. The Petitioner is before this Court against the impugned order dated 29.08.2024 passed under Section 73 of the respective GST enactments followed by a *suo motu* rectification order dated 03.12.2024 which preceded the Show Cause Notice in GST DRC – 01 dated 22.05.2024.

3. However, reading of the impugned order and reply filed by the Petitioner on 02.07.2024 to the Notice in GST DRC – 01 dated 22.05.2024 indicates that reply filed by the Petitioner was just a skeletal reply resulting in the impugned order dated 29.08.2024.

4. The learned counsel for the Petitioner would pray for one opportunity to explain the case afresh, as the Petitioner had not filed a proper reply to the Show Cause Notice.

5. The learned Government Advocate for the Respondents would submit that at the time of uploading the reply itself the Petitioner had clearly stipulated

that the Petitioner was not kneen on availing the benefit of personal hearing as the Petitioner opted for the option “no” as against the column for personal hearing.

6. The learned Government Advocate for the Respondents submits that this Writ Petition ought to be dismissed as the Petitioner has approached this Court belatedly long after the impugned orders were passed and the time stipulated for filing an appeal had expired. It is submitted that despite the petitioner not opting for personal hearing, an opportunity for personal hearing was indeed offered to the Petitioner on 03.08.2024. However, the Petitioner failed to utilize the opportunity of personal hearing.

7. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

8. Considering the fact that the reply of the Petitioner is skeletal which did not explain the case / defense of the Petitioner clearly and following the consistent view taken by this Court under similar circumstances, the impugned order dated 29.08.2024 is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 45 days from the date of receipt of a copy of this order.

9. 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 29.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

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 vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

12. 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.

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

14. This Writ Petition stands disposed of with the above observations. No

costs. Connected Writ Miscellaneous Petitions are closed.

03.11.2025

Neutral Citation : Yes / No
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To:

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C.SARAVANAN, J.

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