



W.P.No.40246 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40246 of 2025

and

W.M.P.Nos.45200 and 45202 of 2025

Sreemaan Palani Prabhakaran Agro Products Private Limited,
Represented by its Director
Thiruppathiraja

... Petitioner

Vs.

1.Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Building of Commercial Taxes and
Registration Department,
3rd Floor Room No.327,
Nandhanam, Chennai, Tamil Nadu – 600 035.

2.The Deputy Commissioner (ST),
Ambattur Zone,
No.1, 4th Floor, Room No.426,
PAPJAM Building, Greams Road,
Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the First Respondent passed in GSTIN No:33AAXCS8196H1ZH/2020-21 dated 22.02.2025 and quash the same.



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For Petitioner : M/s.A.Divya

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing GSTIN No:33AAXCS8196H1ZH/2020-21 dated 22.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.



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4. Reading of the impugned order dated 22.02.2025 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC – 01 dated 26.11.2024 nor appeared for the personal hearing fixed. Thus, the impugned order 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 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 Respondents to pass a fresh order subject to the Petitioner depositing 25% 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.



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8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

9. In case the Petitioner complies with the above stipulations, the Respondents 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 Respondents are 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 Respondents shall give due notice to the Petitioner.



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12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 22.02.2025.

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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