IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42960 of 2025
and
W.M.P.Nos.48076 and 48077 of 2025

M/s.Rollveyor Factory System Private Limited,
Represented by its Authorized Signatory,
Ganeson Rameshkumar ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Commercial Tax Office,
Commercial Taxes Building,
Ground Floor, 4/109, Bangalore High Road,
Varadharapuram, Nazarapet,
Poonamalle Taluk – 600 123. ... 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 pertaining to the Impugned Order under Form GST DRC- 07 along with the Assessment Order vide Ref No. ZD330824174907X on 21.08.2024 and under Form GST DRC – 01 along with the Assessment Order vide Ref.No.ZD330824245698W on 27.08.2024 for tax period APR 2019-MAR

2020 in GST IN/ID: 33AAICR7335N1ZX on the file of the respondent, quash the same as illegal, arbitrary and violative of the principles of natural justice and direct the respondent to pass orders afresh after giving an opportunity of hearing to the petitioner.

For Petitioner	:	Ms.K.Akshaya for M/s.Swetha Sridhar Associates
For Respondent	:	Mr.C.Harsharaj Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. Earlier the Petitioner had approached this Court in W.P.No.34331 of 2025 wherein the Petitioner had challenged the recovery notice.

4. The said Writ Petition was disposed of subject to the Petitioner

depositing 25% of the disputed tax.

5. In this Writ Petition, the Petitioner has challenged the impugned Assessment Orders dated 21.08.2024 and 27.08.2024, passed by the Respondent under Section 73 of the respective GST enactments.

6. The impugned Assessment Orders have been passed without the Petitioner participating in the personal hearing.

7. Learned counsel for the Petitioner submits that the Petitioner may be given one opportunity to explain the case afresh, to retrieve its grievance and therefore seeks for a remand.

8. Learned Special Government Pleader for the Respondent on the other hand would submit that this Writ Petition is devoid of merits and is liable to be dismissed on account of latches.

9. It is noticed that the limitation for filing an appeal under Section 107

of the respective GST enactments, 2017 against the impugned Assessment Orders has already expired. The present Writ Petition has been filed only on 05.11.2025.

10. 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.

11. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent and considering the fact that the Petitioner has not factually participated in the adjudication mechanism, 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 25% of the disputed tax in case the Petitioner has already not deposited the amount as was ordered in W.P.No.34331 of 2025, 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.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.05.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Orders dated 21.08.2024 and 27.08.2024 as an addendum to the Show Cause Notice dated 14.05.2024.

13. 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.

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

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

12.11.2025

Neutral Citation : Yes / No

arb

To:

The Deputy Commercial Tax Officer,
Commercial Tax Office,
Commercial Taxes Building,
Ground Floor, 4/109, Bangalore High Road,
Varadharapuram, Nazarapet,
Poonamalle Taluk – 600 123.

C.SARAVANAN, J.
arb

W.P.No.42960 of 2025
and
W.M.P.Nos.48076 and 48077 of 2025

12.11.2025