IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39476 of 2025
and
W.M.P.Nos.44330 & 44332 of 2025

M/s.Arnav Maritime Pvt., Ltd.,
Represented by A.Sundaramoorthy,
Director,
2nd Floor, 322/24, Unicorn Building,
Thambhu Chetty Street, Mannady,
Chennai – 600 001. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Building,
Room No.304, 3rd Floor,
Vepery,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the case relating to the impugned order Reference No.ZD330125231503Z dated 25.01.2025 with proceedings thereon bearing GSTIN;33AANCA7136M1ZC/2020-2021 dated 25.01.2025 of the respondent and to quash the same.

For Petitioner : Mr.J.Shankarraman

For Respondent : Mrs.P.Selvi

Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the Petitioner and learned Government Advocate for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 25.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024. In the Show Cause Notice, the Petitioner was called upon to file a reply by 05.12.2024. Thereafter, the petitioner was issued with three reminders dated 06.12.2024, 31.12.2024 and 08.01.2025 to appear for a personal hearing. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing and

therefore, suffered the impugned Assessment Order. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the impugned Assessment Order dated 25.01.2025 is quashed and the case is remitted back to the Respondent 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.

6. The Petitioner shall file a reply simultaneously 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 Assessment Order dated 25.01.2025 as an addendum to the Show Cause Notice dated 26.11.2024

within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the Petitioner complying with the above stipulated conditions, attachment of the bank account of the Petitioner shall also stand raised.

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

22.10.2025
(3/3)

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST)
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Building,
Room No.304, 3rd Floor,
Vepery,
Chennai – 600 003.

C.SARAVANAN, J.

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W.P.No.39476 of 2025
(3/3)

22.10.2025