IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42287 of 2025
and
W.M.P.Nos.47314 and 47316 of 2025

Tvl.Mahalaxmi Enterprises,
Represented by its Proprietor
Susil Kumar Malani. ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer / Deputy State Tax Officer – 2,
Chengalpattu Assessment Circle,
Chennai.

2.The Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, 2nd Floor, Abirami Complex,
Mahalakshmi Nagar, Thimmavaram,
Kanchipuram Main Road,
Chengalpattu – 603 101.

3.The Branch Manager,
Equitus Small Finance Bank Limited,
Old No.25 Part, New No.34 Part,
S.S.R.Pankajam Road,
Saligramam,
Chennai – 600 093. ... Respondents

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 of the impugned order of the 1st respondent in GSTRIN:33ARHPS6097D2ZI/2018-2019 dated 29.04.2024 and Order and Summary of the Order in Form GST DRC – 07 bearing Reference No.ZD3304242515900 dated 30.04.2024 and the consequential Impugned attachment Notices issued by the 2nd respondent vide GSTRIN:33ARHPS6097D2ZI/2018-2019 dated 11.09.2024 and by the 3rd respondent vide letter dated 28.07.2025 to the petitioner and quash the same and consequently direct the 2nd and 3rd respondents to lift the attachment dated 11.09.2024 and 28.07.2025 and consequently direct the 1st respondent to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the petitioner.

For Petitioner	:	M/s.Rukmani Venugopalan
For Respondents	:	Ms.Amirtha Poonkodi Dinakaran Government advocate for R1 and R2

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st and 2nd 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 Government Advocate for the 1st and 2nd Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD3304242515900 dated 30.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.12.2023 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 11.04.2024 and 25.04.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 15.04.2024 and 27.04.2024. Thus, the impugned Order has 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 Order has already expired.

6. Under similar circumstances, Order has been quashed and case has been remitted back to the Respondent 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 Respondent concerned 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 (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.04.2024 as an addendum to the Show Cause Notice dated 29.12.2023.

9. In case the Petitioner complies with the above stipulations, the Respondent concerned 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 vide communication / notice issued under Section 74 on 11.09.2024 and 28.07.2025 shall also stands automatically raised/vacated.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent concerned 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.

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

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 30.04.2024.

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

11.11.2025

Neutral Citation : Yes / No

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To:

1.The Deputy Commercial Tax Officer / Deputy State Tax Officer – 2,
Chengalpattu Assessment Circle,
Chennai.

2.The Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, 2nd Floor, Abirami Complex,
Mahalakshmi Nagar, Thimmavaram,
Kanchipuram Main Road,
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C.SARAVANAN, J.

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