IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39175 of 2025
and
W.M.P. Nos. 43978 and 43980 of 2025

Tvl. Royal Motors,
Represented by its Partner,
Feroz Khan Mohamed Farook ... Petitioner

Vs.

The Deputy State Tax Officer 1,
O/o. The Deputy Commercial Tax Officer,
Mailaduthurai, Tamil Nadu. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings initiated by the respondent in the impugned order bearing ref. No. FORM GST DRC – 07 bearing ref. No.ZD3308241186894S dated 21.08.2024 along with consequential proceeding in Attachment to DRC 07 dated 21.08.2024 under Section 73 of the Act for the AY 2019-20 to quash the same.

For Petitioner : Ms. R. Hemalatha

For Respondent : Mrs. P. Selvi
Government Advocate

ORDER

Mrs. P. Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Ref. No. ZD330824186894S dated 21.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 20.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 12.06.2024, 08.07.2024 and 05.08.2024, 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 17.06.2024, 12.06.2024 and on 09.08.2024. 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. The present Writ Petition has been filed only on 14.10.2025.

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024.

9. 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, if any shall also stand automatically raised / vacated.

10. It is made clear that bank attachment if any, shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

11. 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.

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

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

16.10.2025

Index : Yes / No
Neutral Citation : Yes / No
AT

To
The Deputy State Tax Officer 1,
O/o. The Deputy Commercial Tax Officer,
Mailaduthurai, Tamil Nadu.

C.SARAVANAN, J.

AT

W.P. No. 39175 of 2025 and
W.M.P. Nos. 43978 and 43980 of 2025

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