



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39372 of 2025

and

WMP Nos.44218, 44219 & 44220 of 2025

Thambiran Mekkavan
(Civil Contractor)
399, ECR Roads, Melperumal Post,
Elayanar Kuppam,
Thirukkazhukundram,
Kancheepuram, Tamil Nadu 603 102.

Petitioner(s)

Vs.

1. The Deputy State Tax Officer-1,
Thirukazhukundram, Chengalpattu.
2. The Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abirami Complex,
Mahalakshmi Nagar,
Thimmavaram, Chengalpattu 603 101.



3. The Branch Manager,
State Bank of India,
Kalpakkam Branch, 8th Avenue,
DAE Township, Kalpakkam 603 102.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the first Respondent herein in the order Ref. No.GSTIN:33ATZPM0335J3ZB dated 8th April, 2024 issued along with the summary of the order in form GST-DRC-07 reference no.ZD330424064137L dated 8th April, 2024 passed for the assessment year between April 2018 to March, 2019, quash the same.

For Petitioner(s): Ms.Siri Chandana K

For Respondents: Ms.Amirtha Poonkodi Dinakaran
Government Advocate for R1 & R2

ORDER

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

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 Respondents 1 and 2.



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3. In this Writ Petition, the Petitioner has challenged the impugned order dated 08.04.2024 passed by the first respondent which preceded a notice in Form DRC-01 dated 26.12.2023 for the tax period between April 2018 – March 2019.

4. Reading of the impugned order dated 08.04.2024 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 26.12.2023 nor appeared for the personal hearing fixed.

5. It is submitted that Petitioner became aware of the impugned order only in the last week of August, 2025 when they received the bank attachment notice in Form DRC-13 dated 10.06.2025. It is further submitted that the Petitioner has a fair case to succeed and therefore, the case be remitted back to the Respondent on terms.



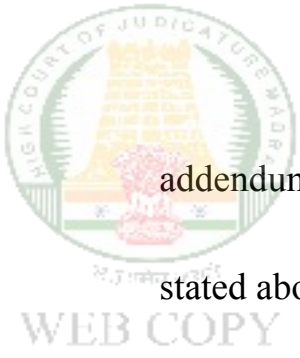
6. Learned Government Advocate for the Respondents 1 & 2 on the other hand would submit that the Petitioner having slept over the rights and having not cooperated with the Respondents 1 & 2 at any stage of proceedings, deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

7. Have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents 1 & 2.

8. Though there is an enormous number of days delay in approaching this Court, yet this Court is inclined to quash the impugned order subject to the petitioner complying with the following conditions:

(i) The petitioner shall deposit 100% of the disputed tax in cash, within a period of thirty (30) days from the date of receipt of a copy of this order.

(ii) The Petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 26.12.2023 together with requisite documents to substantiate the case by treating the impugned order dated 08.04.2024 as



addendum to the Show Cause Notice dated 26.12.2023, within such period as stated above.

9. The Respondents 1 & 2 shall proceed to pass a fresh order on merits subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondents 1 & 2 is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

10. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

17-10-2025

Jd

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

1. The Deputy State Tax Officer-1,
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2. The Deputy Commissioner (ST),
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C.SARAVANAN J.
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