IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39383 of 2025
and
WMP Nos. 44229, 44230 & 44231 of 2025

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

Petitioner(s)

Vs.

1. The State Tax Officer,
Thirukazhukundram Assessment Circle,
Station No.42-Wahab Nagar,
Thirukazhukundram 603 109.

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 28th January, 2025 issued along with the summary of the order in form GST DRC-07 reference no.ZD330125262750P dated 28th January, 2025 passed for the assessment year between April 2020 to March 2021 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.

3. In this Writ Petition, the Petitioner has challenged the impugned proceedings dated 28.01.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned proceedings dated 28.01.2025. 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 Order/proceedings 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 proceedings dated 28.01.2025 is quashed and the case is remitted back to the first 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 Form DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 28.01.2025 as an addendum to the Show Cause Notice dated 25.11.2024, within a period of fifteen (15) days from the date of receipt of a copy of this order.

7. Subject to the Petitioner complying with the above stipulated conditions, the Respondents 1 & 2 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.

8. If the Petitioner complies with the above stipulations, the bank attachment of the Petitioner shall stand lifted.

9. In case the Petitioner fails to comply with any of the conditions

stipulated above, the Respondents 1 & 2 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.

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

11. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

17-10-2025

Jd
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

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C.SARAVANAN J.

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