IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40904 of 2025
and
WMP.Nos.45852 & 45853 of 2025

M/s.Victory Castings
Rep.by its Prop.Mr.Raghu N.K.
GSTIN:33ADNPR5733P1ZT
3 /4, Airman Enclave, Selaiyur
Chennai 600 073. ...Petitioner

Vs.

1.The Deputy Commissioner (ST)
Tambaram Zone
No.26, Abhirami Complex, Kanchipuram High Road
Thimmavaram, Chengalpattu 603 101.

2.The Assistant Commissioner (ST)
Selaiyur Assessment Circle
Room No.341, 3rd Floor, Chennai East Division
Integrated Commercial Taxes and Registration Department
Nandhanam, Chennai 600 035. ...Respondents

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned Order issued by the 2nd Respondent electronically through the Common Portal vide FORM GST DRC-07 Ref.No. ZD330225148275K dated 15.02.2025 and quash the same.

For Petitioner : M/s.S.Akila

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

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

3. The petitioner is a Senior Citizen is before this Court challenging the order dated 15.02.2025. It is the specific case of the petitioner did not participate in the impugned assessment proceedings by filing a reply to the show cause notice dated 26.11.2024 which preceded the impugned order as the petitioner was dealing with a personal tragedy in pursuance to the demise of his wife on 11.12.2023.

4. That apart, it is further submitted that the petitioner's wife was suffering from kidney ailment and that the petitioner had donated his kidney to his wife and therefore, the petitioner himself was under medical recovery. Therefore, it is submitted that the petitioner be given one chance to explain the case.

5. The learned counsel for the petitioner further submits that the petitioner has a fair case to succeed.

6. The learned counsel for the respondent on the other hand would submit that the writ petition is devoid of merits, as the impugned order is a detailed order and that the petitioner assailing the impugned order without participating in the assessment proceedings.

7. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petition has been filed only on 06.10.2025.

8. 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.

9. Have considered the submissions made by the learned counsel for the petitioner and the Affidavit filed in support of the present Writ Petition and medical records filed by the petitioner.

10. Taking note of the predicament of the petitioner and to balance the interest of both the parties viz., the Revenue and the Assessee, the impugned order is quashed and the case is remitted back to the second respondent to redo the exercise and pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax in cash from the petitioner's Electronic Register within period of thirty (30) days from the date of receipt of this order.

11. Within such time, the Petitioner shall also file a reply 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 Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

12. In case the Petitioner complies with the above stipulations, the 2nd 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

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

14. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

15. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

04.11.2025
(1/3)

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
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To

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C.SARAVANAN, J.

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