IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39153 of 2025
and
W.M.P. Nos. 43954 and 43955 of 2025

Tvl. DBS Projects,
Represented by its Partner,
Balasubramanian ... Petitioner

Vs.

The State Tax Officer,
Singanallur North Assessment Circle,
Coimbatore, Tamil Nadu. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned ex parte assessment order in Ref. No.ZD3310240104263 dated 03.10.2024 under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2023-24 from the file of the respondent herein and quash the same.

For Petitioner : Ms. Aparna Nandakumar

For Respondent : Mr. V. Prashanth Kiran,
Government Advocate

O R D E R

Mr. V. Prashanth Kiran, 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 Assessment Order in Reference No. ZD3310240104263 dated 03.10.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.07.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 20.08.2024 and

17.09.2024, 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 02.09.2024 and on 26.09.2024. 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 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 12.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.10.2024 as an addendum to the Show Cause Notice dated 12.07.2024.

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.

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 State Tax Officer,
Singanallur North Assessment Circle,

Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

AT

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