



W.P. No. 39166 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39166 of 2025

and

W.M.P. Nos. 43965 and 43966 of 2025

Tvl. DBS Projects,
Represented by its Partner,
Balasubramanian

... Petitioner

Vs.

1.The Deputy State Tax Officer – 1,
Singanallur North Circle,
Coimbatore, Tamil Nadu – 18.

2.The State Tax Officer,
Peelamedu North Circle,
Coimbatore, Tamil Nadu.

... Respondents

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 assessment order in Ref. No. ZD330824162133M dated 20.08.2024 under



W.P. No. 39166 of 2025

Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC 07 for the Financial Year 2019-20 from the file of the first respondent herein and quash the same.



W.P. No. 39166 of 2025

For Petitioner : Ms. Aparna Nandakumar

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

ORDER

Mr. V. Prashanth Kiran, 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. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order in Reference No.ZD330824162133M dated 20.08.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.08.2022 wherein the Petitioner was also called upon to appear for personal hearing.



W.P. No. 39166 of 2025

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4. The Petitioner was also issued with Reminders on 15.05.2024, 18.06.2024 and 03.07.2024, 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 30.05.2024, 28.06.2024 and on 15.07.2024. 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.



W.P. No. 39166 of 2025

WEB COPY

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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 22.08.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 20.08.2024 as an addendum to the Show Cause Notice dated 22.08.2022.

9. 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 the Petitioner is not in arrears, barring the amount demanded under the impugned order.



W.P. No. 39166 of 2025

10. In case the Petitioner complies with the above stipulations, the 1st

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.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st Respondent shall give due notice to the Petitioner.



W.P. No. 39166 of 2025

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

1.The Deputy State Tax Officer – 1,
Singanallur North Circle,
Coimbatore, Tamil Nadu – 18.

2.The State Tax Officer,
Peelamedu North Circle,
Coimbatore, Tamil Nadu.



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W.P. No. 39166 of 2025

C.SARAVANAN, J.

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W.P. No. 39166 of 2025

16.10.2025