IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40607 of 2025
and
W.M.P.Nos.45531 and 45532 of 2025

Tvl.Asian Building Consultant,
Represented by its Proprietor,
Renganathan. ... Petitioner

Vs.

The Deputy State Tax Officer,
Kodambakkam Assessment Circle,
No.1, Greams Road, Annexure Building,
Chennai – 600 006. ... Respondent

Prayer: 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 Respondent herein in impugned order having reference Number.ZD330424216772L dated 26.04.2024 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same.

For Petitioner : Mr.T.Suresh
For Respondent : Mrs.P.Selvi

Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order in FORM GST DRC – 07 bearing Ref.No.ZD330424216772L dated 26.04.2024, which was preceded by a Show Cause Notice in GST DRC – 01 dated 31.01.2024 under Section 73 of the respective GST enactments.

4. It is noticed that the impugned order has been passed as the Petitioner failed to respond to the aforesaid Notice in GST DRC – 01 dated 31.01.2024. The time limit to file an appeal under Section 107 of the respective GST enactments has also expired.

5. The learned counsel for the Petitioner attempted to draw attention to

Form GSTR 3B and made submissions on merits. There is no scope for entertaining appeal at this stage. However, the Petitioner can be given one opportunity to explain the case afresh subject to terms.

6. Considering the length of time taken in approaching this Court against the impugned order and following the consistent view taken under similar circumstances, 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 days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.04.2024 as an addendum to the Show Cause Notice dated 31.01.2024.

8. 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

9. 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.

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. Connected Writ Miscellaneous Petitions are closed.

31.10.2025

Neutral Citation : Yes / No
jas

To:

The Deputy State Tax Officer,
Kodambakkam Assessment Circle,
No.1, Greams Road, Annexure Building,
Chennai – 600 006.

C.SARAVANAN, J.

jas

W.P.No.40607 of 2025
and
W.M.P.Nos.45531 and 45532 of 2025

31.10.2025