



WEB COPY



W.P. No. 40259 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 40259 of 2025

and

W.M.P. Nos. 45215 and 45216 of 2025

Tvl. Top Sea Shipping Agency,
Represented by its Partner,
Nandakumar Manivannan

... Petitioner

Vs.

The Deputy State Tax Officer – 2,
Harbour Assessment Circle,
Chennai – 600 003.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the respondent's order dated 08.12.2023 with Ref.No. GSTIN:33AAFFT2164B1Z0/2017-18 and quash the same.

For Petitioner : Ms. Vaani Sreekant Iyer

For Respondent : Mrs. K. Vasanthamala,
Government Advocate

ORDER

Mrs. K. Vasanthamala, learned Government Advocate takes notice for the Respondent.



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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 Order dated 08.12.2023 bearing GSTIN:33AAFFT2164B1Z0/2017-18 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.09.2023 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner neither filed any reply nor appeared for the personal hearing fixed on 10.10.2023. 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 10.10.2025.

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



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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 100% 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 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 08.12.2023 as an addendum to the Show Cause Notice dated 25.09.2023.

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.



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10. 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.

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

12. It is made clear that recovery of 100% of the disputed tax ordered above pertains only to the impugned Order dated 08.12.2023.

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

27.10.2025

Index : Yes / No
Neutral Citation : Yes / No
AT

To
The Deputy State Tax Officer – 2,
Harbour Assessment Circle,
Chennai – 600 003.



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C.SARAVANAN, J.

AT

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