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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41065 of 2025
and
W.M.P.Nos.46027 & 46028 of 2025

1. Tvl. Nithu Auto Centre
Rep by its proprietor Jitendra Singh J
29/P1, CNA Road, Trunk road,
Noorullahpet, Vaniyambadi, Vellore
635751

Petitioner(s)

Vs

1. The Deputy State Tax Officer 2
Vaniyambadi Assessment Circle, Pandit
Jawaharlal Nehru Road, Court
Complex, Vaniyambadi 635 751

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for Respondent's Order dated 27.02.2025 with Ref. No. ZD3302252858380 and quash the same.

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For Petitioner(s): M/s.Vaani Sreekant Iyer

For Respondent: Mr.V.Prashanth Kiran
Government Advocate

ORDER

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 Order in Ref. No. ZD3302252858380 dated 27.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.11.2024, wherein the Petitioner was also called upon to appear for personal hearing on 31.12.2024 at 11:20 am.

4. The Petitioner was also issued with Reminders on 06.01.2025, 13.01.2025 and on 31.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing on 10.01.2025, 24.01.2025 and 05.02.2025.

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The Petitioner however neither filed any reply nor appeared for the personal hearing. 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 Orders has already expired. The present Writ Petition has been filed only on 13.10.2025.

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 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.

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8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.02.2025 as an addendum to the Show Cause Notice dated 30.11.2024.

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

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.

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

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

30-10-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Deputy State Tax Officer 2
Vaniyambadi Assessment Circle, Pandit
Jawaharlal Nehru Road, Court
Complex, Vaniyambadi 635 751

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C.SARAVANAN, J.

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