IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42936 of 2025
and
W.M.P.Nos.48032 & 48033 of 2025

M/s.R.Rajesh Plastics
Rep by its Proprietor R. Rajesh
No.112, Trichy Chennai Main Road
V.Salai, Vikravandi
Villupuram 605601 ... Petitioner

Vs.

The State Tax Officer,
Villupuram II, Assessment Circle,
Commercial Taxes Building, Integrated Master Plan Complex,
Villupuram 605 602 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the impugned records of the respondent in GSTIN:33COEPR8151KIZL/2023-2024 dated 11.12.2025 and the connected order under Section 74 dated 11.12.2024 and the summary of the order in Form GST DRC-07 dated 11.12.2024 issued in Ref.No.ZD331224089317D and quash all the impugned proceedings.

For Petitioner : Mr.Samuel Rupesh Rajkumar
For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. GSTIN:33COEPR8151KIZL/2023-2024 dated 11.12.2025 of the Respondent, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 07.10.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 11.12.2024.

4. 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 05.11.2025.

5. 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.

6. 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 07.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 11.12.2024 as an addendum to the Show Cause Notice dated 07.10.2024.

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 vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in

arrears barring the amount demanded under the impugned Order.

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

17.11.2025

Neutral Citation
gv

To:

The State Tax Officer,
Villupuram II, Assessment Circle,
Commercial Taxes Building, Integrated Master Plan Complex,
Villupuram 605 602

C.SARAVANAN, J.

gv

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