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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42385 of 2025
and
W.M.P.Nos.47371 and 47374 of 2025

M/s.R.Rajesh Plastics
Represented by its Proprietor
R.Rajesh ... 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:33COEPR8151K1ZL/2023-2024 dated 18.03.2025 and the connected order under Section 74 dated 18.03.2025 and the summary of the order in Form GST DRC – 07, dated 18.03.2025 issued in Reference No.ZD330325121483S and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

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For Petitioner : Mr.Samuel Rupesh Rajkumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 FORM GST DRC-07 bearing Ref.No.ZD330325121483S dated 18.03.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 03.01.2025, 20.01.2025 and 30.01.2025, which called upon the Petitioner to file a reply and

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to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 10.01.2025, 27.01.2025 and 06.02.2025. 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.

6. Under similar circumstances, Order has been quashed and case has been remitted back to the Respondent 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 29.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 18.03.2025 as an addendum to the Show Cause Notice dated 29.11.2024.

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, the 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.

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

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12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 18.03.2025.

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

11.11.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer,
Villupuram II Assessment Circle,
Commercial Taxes Building

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Integrated Master Plan Complex,
Villupuram – 605 602.

C.SARAVANAN, J.

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