IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41916 of 2025
and
W.M.P.Nos.46953 and 46954 of 2025

Tvl.Subha Selvi Enterprises,
Represented by its Proprietor,
Mr.ShanmugavelGopinath,
Ground, New No.5/1 Old No.3/1,
Singara Garden 5th Lane,
Chennai – 600 021. ... Petitioner

Vs.

The Assistant Commissioner,
Royapuram Assessment Circle,
No.32, Elephant Gate Bridge Road,
Chennai-600 003. ... Respondents

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 in GSTIN:33ATDPG3874EIZY/2019-2020 dated 12.07.2024, the order under Section 73 dated 12.07.2024 and the summary of the order in Form GST DRC-07 dated 12.07.2024 issued in Reference No:ZD330724158060P and quash the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

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. ZD330724158060P dated 12.07.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 10.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminder on 04.07.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 09.07.2024. 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 31.10.2025.

6. Under similar circumstances, Orders have been quashed and cases have 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[t] 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause notice in GST DRC-01 dated 10.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.07.2024 as an addendum to the Show Cause Notice, dated 10.05.2024.

9. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to deposit of 50% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

12. In case the Petitioner fails to comply with any of the stipulations, the t 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.

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

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

10.11.2025

Neutral Citation : Yes / No

nvi

To:

The Assistant Commissioner,
Royapuram Assessment Circle,
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

C.SARAVANAN, J.

nvi

W.P.No.41916 of 2025 and
W.M.P.Nos.46953 and 46954 of 2025

10.11.2025