**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 05.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.41020 of 2025
and
W.M.P.Nos.45974, 45981 and 45982 of 2025

M/s.Salem R.R.Catering Service
Represented by its Proprietor
Raji Tamil Selvan ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Guindy Assessment Circle,
Room No.253 & 255 II Floor,
Integrated Commercial Taxes & Registration Department,
South Tower, Nandanam,
Chennai – 600 035.

2.The Manager,
Punjab National Bank,
IFSC: PUNB0395800
No.430 A, Velachery Main Road,
Chennai – 600 073. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the impugned proceedings of the 1st Respondent in GSTIN:33ADWPT1326P1ZT/2020-21 dated 21.02.2025, accompanied with order under Section 73 of the CGST Act, 2017 and summary of the order in Form GST DRC – 07 dated 21.02.2025 in Ref.No.ZD330225221671U and quash the same as passed contrary to the provisions of the CGST Act, 2017 and TNGST Act, 2017, against the principles of natural justice and also against the settled decisions of this Court and further direct the first respondent to afford an opportunity to the petitioner to file their objections followed by personal hearing and then complete the assessment in accordance with law.

For Petitioner : Mr.Samuel Rupesh Rajkumar

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader
for R1

**ORDER**

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the 1st 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 Additional Government Pleader for the 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 dated 21.02.2025, which was preceded by a Show

Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 12.02.2025 and 14.02.2025, 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 14.02.2025 and 17.02.2025. 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 Orders has already expired.

6. Under similar circumstances, Order has been quashed and case has been remitted back to the 1st 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 1st 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the 1st Respondent.

10. In case the Petitioner complies with the above stipulations, the 1st 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. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 21.02.2025.

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

**05.11.2025**

Neutral Citation : Yes / No
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To:

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2.The Manager,
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**C.SARAVANAN, J.**

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