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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41636 of 2025
and
W.M.P.Nos.46662 & 46666 of 2025

Tvl.Shivdhaara Granite,
Rep. by its proprietor Hanuman Choudhary , 96/2, 96/3, Nagamangalam Road, Kondappanayanpalli Village, Barugur Taluk, Krishnagiri, Tamil Nadu-635121

Petitioner(s)

Vs

1. Assistant Commissioner (ST)
Krishnagiri II circle, Commercial Taxes Building, Collectorate Back side, Kallakurichi, Krishnagiri 635 115

2.The Branch Manager
UCO Bank, Main Market, Near Railway station, Cinema Gali Pincode-341505

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned Order bearing GSTIN- 33ANKPK1569R1ZC (FY 2018-19) dated 28.06.2024 and its consequential Demand Order dated 28/06/2024 having Reference

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No.ZD330624360850G issued by the 1st Respondent and quash the same, Direct the 2nd Respondent to defreeze the Petitioner's bank account.

For Petitioner(s):	Mr.Sanskar Samdaria
For Respondent:	Mr.T.N.C.Kaushik Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the Respondents.

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 respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.06.2024 and and consequential Demand Order dated 28/06/2024 having Reference No.ZD330624360850G issued by the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 09.11.2023, wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminder on 22.06.2024, 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

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hearing fixed on 26.06.2024. Thus, the impugned Orders have 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 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.06.2024 as an addendum to the Show Cause Notice dated 09.11.2023.

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9. 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.

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

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.

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

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

To
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Krishnagiri II circle, Commercial Taxes
Building, Collectorate Back side,
Kallakurichi krishnagiri 635 115

2.The Branch Manager
UCO Bank, Main Market, Near
Railway station, Cinema Gali Pincode-
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C.SARAVANAN, J.

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