IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40377 of 2025
and
W.M.P.Nos.45353 and 45357 of 2025

Soundarapandian ... Petitioner

Vs.

The State Tax Officer
Kodambakkam Assessment Circle
Station : No1, 4th floor, Papjm Annex Building
Greams Road, Chennai - 06 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent pursuant to impugned order dated 17.02.2025 bearing Reference Number: ZD330225158627B passed in GST.No.33AYXPS1598N1Z8 for the financial year 2020-2021 and quash the same as arbitrary, illegal and consequently direct the respondent to release the bank account attachment and re-adjudicate the show cause notice after giving an opportunity of personal hearing and shall pass a fresh order in accordance with law.

For Petitioner : Mr.M.K.Ajith Kumar

For Respondent : Mr.TNC Kaushik
Additional Government Pleader

ORDER

Mr.TNC Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.02.2025 passed by the respondent under Section 73 of the respective GST Act impugned order has preceded by a Show Cause Notice through their portal namely DRC-01 dated 25.11.2024 to the tax period of April, 2020 – March 2021. Since the petitioner failed to respond to the aforesaid notice. the petitioner has been issued with the impugned order whereby the remand proposal has been confirmed.

4. Learned counsel for the petitioner submitted that the petitioner has pre-deposit 10% of the disputed tax with a view to redress the grievance before

the appellate forum. However, the petitioner seeks for a reminder, as no reply was filed.

5. Learned counsel for the respondent submitted that the writ petition is liable to be dismissed as petitioner has neither filed a reply nor filed an appeal in time. Therefore, the writ petition is filed without any merits.

6. Having considered the submission made by the learned counsel for the petitioner and the learned counsel for the respondent.

7. Having considered the fact that the petitioner has already made pre-deposit of 10% of the disputed tax at the time of filing of the appeal, and by following the consistent view taken under such circumstances, there shall be a direction to the respondent to pass afresh orders subject to the petitioner depositing another 15% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

8. Needless to state any other amount already deposited or recovered after the impugned order was passed shall be adjusted towards the aforesaid

pre-deposit of the 25% of the disputed tax. In case, the petitioner complies the aforesaid stipulations, the petitioner shall also file a consolidated reply within such time.

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.

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 17.02.2025.

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

29.10.2025

Neutral Citation : Yes / No

gv

To:

The State Tax Officer
Kodambakkam Assessment Circle
Station : No1, 4th floor, Papjm Annex Building
Greams Road, Chennai - 06

C.SARAVANAN, J.

gv

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