IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 39342 of 2025
and
WMP Nos.44187 & 44188 of 2025

Tvl.Alpha Infrastructure Inc.,
Represented by its Partner Mr.Seyed Mohamed,
No.4th Floor, Old Door No.150/125, New No.2/134,
Cisons Complex, Montieth Road,
Egmore, Chennai 600 008.

Petitioner(s)

Vs.

The State Tax Officer,
Choolai Assessment Circle,
No.1, PAPJM Building,
Greams Road, Chennai 600 006.

Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in the impugned proceedings against the impugned order bearing reference No.GST/33AAWFA5120H1ZK/21/1-2020-21 dated 14.02.2025 and subsequent rectification order bearing reference No.GSTIN-GST/33AAWFA5120H1ZK/21/1-2020-21 dated 12.03.2025 passed by the Respondent, under the provisions of CGST Act, 2017 and quash the same and consequently direct the respondent to pass DE NOVO order.

For Petitioner(s): Mr.Mohamed Shakeer

For Respondent: Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.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 proceedings dated 14.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned proceedings dated 14.02.2025. The limitation

for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Order/proceedings on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

5. Considering the same, the impugned proceedings dated 14.02.2025 is quashed and 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.

6. The Petitioner shall file a reply simultaneously to the Show Cause Notice in Form DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned proceedings dated 14.02.2025 as

an addendum to the Show Cause Notice dated 25.11.2024, within a period of fifteen (15) days from the date of receipt of a copy of this order.

7. Subject to the Petitioner complying with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

8. In case the Petitioner fails to comply with any of the conditions stipulated above, 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.

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

10. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

17-10-2025

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

To
The State Tax Officer,
Choolai Assessment Circle,
No.1, PAPJM Building,
Greams Road, Chennai 600 006.

C.SARAVANAN J.

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