IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41563 of 2025
and
W.M.P.Nos.46577 & 46582 of 2025

1. M/s.V.S.K Agency
rep by its Prop
Mr.Munusamy Govindasamy Ramesh
(GSTIN 33AQHPR4375G1ZN)
Plot No 36, K K Nagar Ayyapakkam
Chennai Tamil Nadu 600 077

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Ambattur Industrial Estate Assessment
Circle, Integrated commercial taxes
building, 3rd floor Nandanam chennai
600 035

2.Deputy Commissioner ST
Ambattur Zone Integrated Commercial
Taxes Building 3rd Floor Nandanam
Chennai

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned Order issued by the 1st Respondent electronically through the Common Portal vide FORM GST DRC-07 Ref. No. ZD330824268998J dated 29.08.2024 and to QUASH the same and consequently Direct the 2nd respondent to De-Freeze Savings Account No. 370109841649309, maintained with Tamilnad Mercantile Bank, Ayappakkam branch.

For Petitioner(s): M/s.S.Jayashri

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 Ref. No. ZD330824268998J dated 29.08.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024, wherein the Petitioner was also called upon to submit a reply by 22.06.2024.

4. The Petitioner was also issued with Reminders on 30.07.2024, 16.08.2024 and 23.08.2024, 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. 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. The present Writ Petition has been filed only on 14.10.2025.

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 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 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

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. 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.

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

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

31-10-2025

kak

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

Neutral Citation:Yes/No

To

1.The Assistant Commissioner ST
Ambattur Industrial Estate Assessment
Circle, Intergrated commercial taxes
building, 3rd floor nandanam chennai
600 035

2.Deputy Commissioner ST
Ambattur Zone Integrated Commercial
Taxes Building 3rd Floor Nandanam
Chennai

C.SARAVANAN, J.

kak

WP No. 41563 of 2025

31-10-2025