IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41372 of 2025
and
W.M.P.Nos.46334 and 46336 of 2025

Tvl.Passion Film Factory,
Represented by its Partner
S.Sudhan ... Petitioner

Vs.

Assistant Commissioner (ST),
T.Nagar Assessment Circle,
No.46, Mylapore Taluk Office Building,
Greenways Road, R.A.Puram,
Chennai – 600 028. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the detailed impugned order bearing Ref.No. GSTIN: 33AASFP9082B1Z0/2020-2021 dated 18.02.2025 along with Summary DRC-07 bearing Ref.No.ZD3302251687665 dated 18.02.2025 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the Principles of Natural Justice.

For Petitioner : Mr.K.R.Ashwin Kumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. GSTIN: 33AASFP9082B1Z0/2020-2021 dated 18.02.2025 along with Summary Order in Form GST DRC-07 bearing Reference No.ZD3302251687665 dated 18.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein 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 Order dated 18.02.2025.

4. 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 29.10.2025.

5. 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 18.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. 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 vacated.

9. 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.

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

11. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 18.02.2025.

12. 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

arb

To:

Assistant Commissioner (ST),
T.Nagar Assessment Circle,
No.46, Mylapore Taluk Office Building,
Greenways Road, R.A.Puram,
Chennai – 600 028.

C.SARAVANAN, J.
arb

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