IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41370 of 2025
and
W.M.P.Nos.46329 and 46332 of 2025

Tvl.Nagalur Eri Pasanathararkal Sangam,
Represented by its President
Ramasamy Rajendran ... Petitioner

Vs.

The Deputy State Tax Officer-I,
Kallakurichi Assessment Circle,
Office of the State Tax Officer,
No.103/5, Nepal Street,
Kallakurichi, Tamil Nadu – 606 202. ... 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 leading to the issuance of impugned Order Reference Number ZD330824014944C dated 02.08.2024 in FORM DRC 07 along with connected proceedings GSTIN: 33AAFAN1409C1Z8/2019-2020 dated 02.08.2024, by the Respondent herein and quash the same, and direct the Respondent to consider the matter afresh, after issuing proper show cause notices in compliance with

Rule 142 of CGST Act and provide full and fair opportunity to the Petitioner to submit its reply and after affording opportunity of personal hearing to the Petitioner.

For Petitioner : Mr.T.C.Prakash

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 in FORM GST DRC-07 bearing Ref.No.ZD330824014944C dated 02.08.2024 along with detailed Order in GSTIN: 33AAFAN1409C1Z8/2019-2020 dated 02.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.05.2024 wherein the Petitioner was

also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 10.06.2024, 05.07.2024 and 16.07.2024, 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. 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 Order has already expired. The present Writ Petition has been filed only on 29.10.2025.

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 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 16.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 02.08.2024 as an addendum to the Show Cause Notice dated 16.05.2024.

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 50% of the disputed tax ordered above pertains only to the impugned Order dated 02.08.2024.

13. 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

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To:

The Deputy State Tax Officer-I,
Kallakurichi Assessment Circle,
Office of the State Tax Officer,
No.103/5, Nepal Street,
Kallakurichi, Tamil Nadu – 606 202.

C.SARAVANAN, J.

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