IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45007 of 2025
and
W.M.P.Nos.50173 and 50174 of 2025

M/s.R.M.Oil Store,
Rep.by its Proprietrix Mrs.Jaganathan Kartheeswari
666/177, T.H.Road, Ajax, Thiruvottiyur, Chennai,
Tamil Nadu, 600 019. ... Petitioner

Vs.

1.The Deputy Commercial Tax Officer,
Thiruvottiyur Assessment Circle,
Integrated Commercial Taxes Offices Complex,
Room No.215, 2nd Floor, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

2. The Assistant Commissioner (ST),
Thiruvottiyur Assessment Circle,
Integrated Commercial Taxes Offices Complex,
Room No.215, 2nd Floor, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned order passed by the 1st respondent, dated 26.04.2024 in GSTIN No.33EROPK4818K1ZC/2018-19, having reference No.ZD330424209362T issued by the 1st respondent and quash the same and direct the 1st respondent to allow the petitioner to file reply in DRC-01 notice dated 27.12.2023, having reference No.ZD331223215750X, enabling the petitioner to clarify the query.

For Petitioner : Mr.S.Michael
For Respondents : Mrs.R.Vasanthamala,
Government Advocate

ORDER

Mrs.R.Vasanthamala, 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 dated 26.04.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 27.12.2023 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 26.04.2024.

4. The Petitioner was also issued with Reminder on 05.04.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. 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 17.11.2025.

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 Form GST DRC-01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.04.2024 as an addendum to the Show Cause Notice dated 21.12.2023.

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. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

11. 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.

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

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

28.11.2025

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To:

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2. The Assistant Commissioner (ST),
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C.SARAVANAN, J.

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