**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 22.10.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.39558 of 2025
and
W.M.P.Nos.44434 and 44435 of 2025

Tvl.S Y Steel Traders,
Represented by its Proprietor,
Thiru.P.Kumar
No.5, Kakkanji Nagar,
Singaperumal Koil,
Kancheepuram – 603 204. ... Petitioner

Vs.

Deputy State Tax Officer – I,
Chengalpattu Assessment Circle,
No.16A, First Floor,
First Main Road, Anna Nagar,
Chengalpattu – 603 001. ... 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 of impugned order under Section 74 dated 07.04.2025 having Reference No.ZD330425061333Q passed by the respondent for the financial year

2022-23 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice.

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| For Petitioner | : | Mr.Suresh T. |
| For Respondent | : | Mr.TNC Kaushik<br>Additional Government Pleader |

**ORDER**

Mr.TNC.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 Assessment Order dated 07.04.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 29.10.2024 for the Tax Period between April 2022 and March 2023. In the aforesaid Show Cause Notice, the Petitioner was called upon to give a reply by 29.11.2024 and to appear for a personal hearing fixed on 22.11.2024 at 3:30 p.m. The Petitioner was also issued

with Reminders on 03.12.2024, 06.01.2025 and 08.02.2025, which called upon the Petitioner to file a reply and also to appear for a personal hearing fixed on 09.12.2024, 13.01.2025 and 12.02.2025 at 15:00 respectively. On receiving the same, the Petitioner neither filed any reply nor appeared for the personal hearing and therefore, suffered the impugned Assessment Order. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

4. 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.

5. 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.10.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 07.04.2025 as an addendum to the Show Cause Notice dated 29.10.2024.

7. Amount which has already recovered from the petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the respondent.

8. In case the Petitioner complies with the above stipulations, 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 of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised.

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 disputed tax ordered above pertains only to the impugned order dated 07.04.2025.

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

**22.10.2025**

Neutral Citation : Yes / No
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To:

Deputy State Tax Officer – I,
Chengalpattu Assessment Circle,
No.16A, First Floor,
First Main Road, Anna Nagar,
Chengalpattu – 603 001.

**C.SARAVANAN, J.**

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