IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41256 of 2025
and WMP.Nos.46193 and 46194 of 2025

Tvl. MPT Auto Mobiles,
Represented by its Proprietor,
Mr. Palanivel,
2/321-A, Chennai Salai,
Vellakuttai, Krishnagiri,
Tamil Nadu 635001

Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAc)
Krishnagiri -I Assessment Circle, Hosur,
Tamil Nadu.

Respondent(s)

PRAYER

calling for the records on the files of the Respondent herein in FORM GST DRC-17 with Reference No.: SD3309241843356, dated 27.09.2024 along with detailed order in GSTIN: 33BJHPP3361C1ZI/2017-1 dated 26.09.2024 for the tax period July 2017-March 2018 and quash the same.

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For Petitioner : Mr.C.Chandrasekar

For Respondent: Mrs.P.Selvi, G.A.

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-17 with Reference No.: SD3309241843356, dated 27.09.2024 along with the detailed order in GSTIN: 33BJHPP3361C1ZI/2017-1 dated 26.09.2024 for the tax period July 2017-March 2018 passed by the

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Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.09.2023 wherein the Petitioner was called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 16.09.2024, 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 on 23.09.2024. Thus, the impugned Orders have 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 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

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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 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 27.09.2024 as an addendum to the Show Cause Notice dated 30.09.2023.

9. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

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10. 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.

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. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 27.09.2024.

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

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pvs
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

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To

The Assistant Commissioner (ST) (FAC)
Krishnagiri -I Assessment Circle,
Hosur, Tamil Nadu.

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C.SARAVANAN J.

pvs

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