



W.P.No.42200 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42200 of 2025

and

W.M.P.Nos.47250 and 47253 of 2025

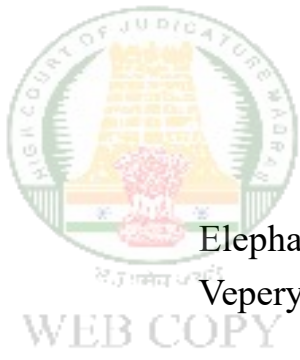
M/s.BM Engineering Works
Represented by its Partner K.Madurai
No.5, IJ Puram Manali New Town,
Ponneri High Road,
Chennai – 600 103.

... Petitioner

Vs.

1.The State Tax Officer/Commercial Tax Officer,
Cholavaram Assessment Circle,
Integrated Commercial Taxes Building,
First Floor, Room No.108, No.32,
Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2. Office of the Assistant Commissioner (ST)
Cholavaram Assessment Circle,
Room No.109, First Floor,
Integrated Commercial Taxes Buildings,



W.P.No.42200 of 2025

Elephant Gate 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, to call for the records of the impugned order of the 1st respondent in GSTIN/33AASFB1075IZR/2018-2019, dated 12.04.2024 along with the Order and Summary of the Order in FORM GST DRC-07 bearing Reference No:ZD330424102728L, dated 13.04.2024 and consequential impugned attachment notice issued by the 2nd respondent for attachment of petitioner's bank account in GSTIN:33AASFB1075CIZR dated 25.08.2025 and quash the same and consequently direct the 1st respondent to entertain the records, documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner.

For Petitioner : Mr.M.Hariharan

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.



W.P.No.42200 of 2025

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 in FORM GST DRC-07 dated 12.04.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 21.11.2023 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 12.04.2024.

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 01.11.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent 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



W.P.No.42200 of 2025

different view in this case.

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6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 12.04.2024 as an addendum to the Show Cause Notice dated 21.11.2023.

8. 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 1st Respondent.

9. In case the Petitioner complies with the above stipulations, the 1st 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



W.P.No.42200 of 2025

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 1st 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 1st 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.

18.11.2025

Neutral Citation : Yes / No



W.P.No.42200 of 2025

nvi

To:

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W.P.No.42200 of 2025

C.SARAVANAN, J.

nvi

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W.P.No.42200 of 2025

18.11.2025