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

DATED : 18.11.2025

CORAM :

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

W.P.No.42206 of 2025
and
W.M.P.Nos.47257 and 47262 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,
Station Survey No.1275/3 (North Division)
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,
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/33AASFB1075CfZR/2018-2019 along with the Order and Summary of the Order in FORM GST DRC-07 bearing Reference No:ZD3304240684621, all dated 08.04.2024 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

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**ORDER**

Mr.V.Prashanth Kiran, 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 in FORM GST DRC-07 dated 08.04.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 10.11.2022 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same.

4. The Petitioner was also issued with Reminder on 25.01.2023, 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 01.02.2023. 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 01.11.2025.

6. 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 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 10.11.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 08.04.2024 as an addendum to the Show Cause Notice dated 10.11.2022.

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 1st Respondent.

10. 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 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.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.

12. 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.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

14. 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

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To:

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**C.SARAVANAN, J.**

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