



WEB COPY



W.P. No. 39522 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39522 of 2025

and

W.M.P. Nos. 44382 and 44383 of 2025

M/s. Arafa Hardwares,
Represented by its Proprietor,
Sheik Syed Ali

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Madipakkam Assessment Circle,
No.233, II Floor, Integrated Commercial Taxes
and Registration department building,
Anna Salai, (Veterinary Hospital backside),
Nandanam, Chennai – 600 035.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in connection with the order passed by respondent dated 05.04.2024 in GSTIN:33CJAPS3301P1Z6/2018-19, and quash the same.

For Petitioner : Mr. Y. Kaja Navas
For Respondent : Mrs. P. Selvi
Government Advocate



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ORDER

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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 learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in GSTIN:33CJAPS3301P1Z6/2018-19 dated 05.04.2024, of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.10.2023 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 22.01.2024, 13.03.2024 and 21.03.2024, 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 20.03.2024 and on 28.03.2024. Thus, the impugned Order has been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of



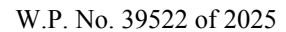
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the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 16.10.2025.

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 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 18.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 05.04.2024 as an addendum to the Show Cause Notice dated 18.10.2023.



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



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17.10.2025

Index : Yes / No

Neutral Citation : Yes / No

AT

To
The Deputy State Tax Officer-1,
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C.SARAVANAN, J.

AT

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