IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39856 of 2025
and
W.M.P.No.44768 of 2025

M/s.Mega Contractor,
Represented by its Proprietor,
Mr.Kanniyan ... Petitioner

Vs.

The Assistant Commissioner (ST),
Mayiladuthurai Assessment Circle,
No.5, Mayuranathar Keela Veedhi,
New Street, Pookollai,
Commercial Taxes Building, 2nd Floor,
Mayiladuthurai – 609 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the connected records pertaining to the impugned proceedings of the Respondent herein made in reference No.GSTIN: No.33ABDFM2350B1ZZ/2019-20 dated 05.03.2025 and quash the same.

For Petitioner : Mr.P.K.Ganesh

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.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 Order bearing reference No. GSTIN:33ABDFM2350B1ZZ/2019-20 dated 05.03.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 18.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 08.07.2024, 26.07.2024 and 07.08.2024, 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 19.08.2024. 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.

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show

Cause Notice in GST DRC-01 dated 18.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.03.2025 as an addendum to the Show Cause Notice dated 18.05.2024.

9. 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.

10. 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.

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

12. It is made clear that recovery of 25% of the disputed tax ordered

above pertains only to the impugned Order dated 05.03.2025.

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

25.10.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST),
Mayiladuthurai Assessment Circle,
No.5, Mayuranathar Keela Veedhi,
New Street, Pookollai,
Commercial Taxes Building, 2nd Floor,
Mayiladuthurai – 609 001.

C.SARAVANAN, J.

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