DATED: 07-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41867 of 2025
and
W.M.P.Nos.46912 & 46914 of 2025

1. Tvl Sahara Glass & Plywood
Rep by its Proprietor Mr.C.Jitendra
Sharma, Ground Floor, New No. 16,
Old No.18, Natchariammal Lane,
Pulianthope, Chennai-600 012

Petitioner(s)

Vs

1. The Deputy State Tax Officer
Choolai Assessment Circle, No.1,
PAPJM Annex Building, 1st Floor,
Room No.A-107, Greams Road,
Chennai-600 006.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, call for the records of the Respondent in order dated 01.10.2024 in GSTIN 33ATVPS1150K1ZA/ 2020-21 bearing Reference No. ZD331024007735T and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner(s): M/s.Darshita R

For Respondent: Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 dated 01.10.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.10.2023, wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 20.11.2023, 29.11.2023 and 23.01.2024, 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. Thus, the impugned Order has been

passed.

5. By the impugned order, the following amount has been confirmed against the petitioner:

ABSTRACT OF TOTAL DEMAND PROPOSED

Sl. No.	Tax Period	Act	Tax	Interest	Penalty
1	2020-2021	SGST	494848	307484	49484
2	2020-2021	CGST	494848	307484	49484
3	2020-2021	IGST	0	0	0
Demand levied			989696	614968	98968
Demand paid			-Nil-	-Nil-	-Nil-
Balance			989696	614968	98968

6. The learned counsel for the Petitioner submits that already a sum of Rs.97,593/- has been recovered from the petitioner. The submission of the learned counsel for the Petitioner stands recorded.

7. However, the learned Government Advocate for the respondent is unable to confirm the same.

8. 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 16.10.2025.

9. 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.

10. 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 16.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 01.10.2024 as an addendum to the Show Cause Notice dated 16.10.2023.

12. 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.

13. 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, if any attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

14. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

15. 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.

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

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

07-11-2025

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

To

1.The Deputy State Tax Officer
Choolai Assessment Circle, No.1,
Papjm Annex Building, 1st Floor,
Room No.A-107, Creams Road,
Chennai-600 006.

C.SARAVANAN, J.

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