IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41544 of 2025
and
W.M.P.Nos.46542 & 46545 of 2025

1. P Balamurugan
1742a, Poombukar Ngar 26th Street,
Koluthur, Chennai 600 099

Petitioner(s)

Vs

1. Deputy State Tax Officer 1
VILLIVAKKAM ASSESSMENT
CIRCLE PAPJM BUILDING ANNEX,
2ND FLOOR, NO 1 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, calling for the records on the files of the Respondent herein in GSTIN/33AFJPB3218H2ZX/2019-20 in FORM GST DRC-07 in Order Reference No. ZD3308242873172 dated 30.08.2024 and consequential order of rejection of application for rectification in

Reff.noZD330425212834L dated 29.04.2025 and quash the same, or pass such further or other orders as it may deem fit and proper in the facts and circumstances of the case and render justice.

For Petitioner Mr.N.Chandirasekar

For Respondent: Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, 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 GSTIN/33AFJPB3218H2ZX/2019-20 in FORM GST DRC-07 in Order Reference No. ZD3308242873172 dated 30.08.2024 and consequential order of rejection of application for rectification in Reff.noZD330425212834L dated

29.04.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.05.2024, wherein the Petitioner was also called upon to appear for personal hearing on 31.05.2024 at 11:30 am.

4. The Petitioner was also issued with Reminder on 04.07.2024, 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 11.07.2024 at 11:30. 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. The present Writ Petition has been filed only on 14.10.2025.

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 23.05.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 30.08.2024 and 29.04.2025 as an addendum to the Show Cause Notice dated 23.05.2024.

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

31-10-2025

kak

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

To

1.Deputy State Tax Officer 1
VILLIVAKKAM ASSESSMENT
CIRCLE PAPJM BUILDING ANNEX,
2ND FLOOR, NO 1 GREAMS ROAD,
CHENNAI 600 006

C.SARAVANAN, J.

kak

WP No. 41544 of 2025

31-10-2025