IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44161 of 2025
and
W.M.P.Nos.49291m 49293 and 49294 of 2025

M/s.Annanmar Constructions,
represented by its Partner
Tmt.R.Renuga
No.1, Kaladipet Market Lane,
Tiruvottiyur, Chennai – 600 019. ... Petitioner

Vs.

1.The Assistant Commissioner (ST)
Thiruvottiyur Assessment Circle,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2. The Deputy Commissioner (ST)
Avadi Division,
Office of the Deputy Commissioner (ST),
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

3. The Branch Manager,
Bank of India,
No.624, Port Main Road, Shevapet,
Salem – 636 002. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impuged proceedings of the first respondent in GSTIN:33AAIFA6542R1Z1/2018-19, dated 26.04.2024, the order passed under Section 73 of the CGST/TNGST Acts, 2017, bearing reference No.ZD330424221829D dated 27.04.2024, together with its summary of order in Form DRC-07 dated 27.04.2024 and the consequential Rectification Rejection Order bearing Reference No.ZD331025041852R dated 07.10.2025 passed under the CGST/TNGST Acts, 2017 and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

For Petitioner : Mr.Rajkumar P

For R1&R2 : Mr.TNC Kaushik,
Additional Government Pleader

ORDER

Mr.TNC Kaushik, learned Additional Government Pleader takes notice for the 1st and 2nd 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 1st and 2nd Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.3AAIFA6542R1Z1/2018-19 dated 26.04.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 07.08.2023 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 26.04.2024.

4. The Petitioner was also issued with Reminders on 28.03.2024, 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 04.04.2024. 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. The present Writ Petition has been filed only on 12.11.2025.

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 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 07.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.04.2024 as an addendum to the Show Cause Notice dated 07.08.2023.

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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