IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41287 of 2025
and WMP.No.46222 and 46223 of 2025

Gunin Infrastructures LLP
Rep. by its authorised signatory
Mr.Shailesh Kumar Shukla,
SY No.9 and 10, 35, Karisandiram Village,
Shoolagiri Taluk, Krishnagiri- 635 105

Petitioner(s)

Vs

1. Assistant Commissioner (ST)
Hosur(North)-II Circle,
Krishangiri Zone, Hosur Division, Commercial
Taxes Building,
Bye Pass Road,
Chennathur, Hosur-635 109.

2. Deputy State Tax Officer -1,
Hosur (North)-II Circle,
Krishangiri Zone, Hosur Division, Commercial
Taxes Building,
Bye Pass Road,
Chennathur, Hosur-635 109.

3. Deputy Commissioner (ST)(GST)(Appeal),
Erode and Salem
Integrated Commercial Taxes Building,
2nd Floor, Room No.233, Pitchards Road,
Hasthampatty, Salem-636 007

Respondent(s)

Prayer:
Calling for the records relating to the impugned order No.ZD330425096917X, dated 11.04.2025 passed by the Respondent under Section 74 of the Central Goods and Services Tax Act, 2017 ready with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2019-20 and quash the same.

For Petitioner(s): Mr.Srinivasan V

For Respondent: Mr.C.Harsharaj, SGP

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order No.ZD330425096917X, dated 11.04.2025, which was preceded by a Show

Cause Notice in GST DRC-01 dated 03.01.2024, wherein the Petitioner was also called upon to reply or to appear for a personal hearing.

4. The Petitioner was also issued with Reminders on 24.02.2024, 23.09.2024 and 01.10.2024, 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 05.03.2024, 30.09.2024 and 07.10.2024. 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 29.10.2025.

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 first 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 03.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 11.04.2025 as an addendum to the Show Cause Notice dated 03.01.2024.

9. Amount which was already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the first Respondent.

10. In case the Petitioner complies with the above stipulations, the first 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. In case the Petitioner fails to comply with any of the stipulations, the first 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.

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

13. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 11.04.2025.

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

30-10-2025

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

To

1.Assistant Commissioner (st)
Hosur(nroth)-ii Circle, Krishangiri
Zone, Hosur Division, Commercial
Taxes Building, Bye Pass Road,
Chennathur, Hosur-635 109

2.Deputy State Tax Officer 1 Hosur
North II Circle Krishnagiri Zone Hosur
Division
2 nd Floor, Commercial Taxes Building
Bye Pass Road, Chennathur, Hosur

3.Deputy Commissioner ST GST
Appeal Erode and Salem
Integrated Commercial Taxes Building,
2 nd Floor Room No.233, Pitchards
Road Hastampatty, Salem

C.SARAVANAN J.
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