



W.P.No.42389 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 05.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.42389 of 2025

and

W.M.P.Nos.47380 and 47382 of 2025

Tvl.Sri Balaji Enterprises,  
Represented by its Proprietor  
M.Murugesan

... Petitioner

Vs.

The State Tax Officer (Inspection-2),  
Hosur Intelligence Division.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for Respondent's Order dated 15.04.2025 with Ref.No. ZD330425110618M and quash the same.

For Petitioner : Ms.Vaani Sreekant Iyer

For Respondent : Mr.V.Prashanth Kiran  
Government Advocate

**ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.



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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 bearing Reference No. ZD330425110618M dated 15.04.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 12.12.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 15.04.2025.

4. 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 03.11.2025.

5. 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



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length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.04.2025 as an addendum to the Show Cause Notice dated 12.12.2024.

8. 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 vacated.



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9. 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.

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

11. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 15.04.2025.

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

**05.11.2025**

(4/4)

Neutral Citation : Yes / No

arb

To:



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The State Tax Officer (Inspection-2),  
Hosur Intelligence Division.

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**C.SARAVANAN, J.**  
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