IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 39947 of 2025
and
W.M.P. No. 44873 of 2025

New Style One Mens Wear,
Rep., by its Proprietor,
Mohammed Ibrahim Mohammed Rafeek ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, First Main Road,
Anna Nagar, Chengalpattu – 603 001.

2.The Deputy Commissioner (ST),
GST Appeal, Chengalpattu Assessment Circle,
Chennai -VI. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the 2nd respondent in his order passed against the petitioner in

GSTIN/ID:33CTNPM6397L1ZT/2019-20 dated 17.06.2025 and quash the same.

For Petitioner : Mr. G. Saravanan

For Respondents : Mr. V. Prashanth Kiran,
Government Advocate

ORDER

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.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 17.06.2025, passed under Section 74 of the respective GST Enactments. The impugned order was preceded by a notice in DRC-01, dated 27.09.2024, to which the Petitioner failed to reply.

3. It is the specific case of the Petitioner that the Petitioner's GST

Registration was cancelled as early as on 07.02.2022, pursuant to a notice dated 06.01.2022 and thus, the Petitioner was unaware of the issuance of the aforesaid notice in DRC-01 dated 27.09.2024.

4. It is submitted that only after recovery proceedings were initiated, the Petitioner came to know that the impugned order dated 17.06.2025 has been passed.

5. Learned counsel for the Petitioner submits that the impugned order amounts to a gross violation of the principles of natural justice, as the Petitioner had not been served with an effective notice.

6. Learned Government Advocate for the Respondents would submit that the writ petition is liable to be dismissed, as the Petitioner failed to file a reply to the notice in DRC-01 dated 27.09.2024.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and following the consistent view taken under similar circumstances, the impugned order dated 17.06.2025 is quashed, subject to the Petitioner depositing 25% of the disputed tax in cash within a period of 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 27.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.06.2025 as an addendum to the Show Cause Notice dated 27.09.2024.

9. In case the Petitioner complies with the above stipulations, the Respondents / Original Authority 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, if any, shall also stand automatically raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order dated 17.06.2025

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents / Original Authority shall be 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 Respondents / Original Authority shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

27.10.2025

Index : Yes / No
Neutral Citation : Yes / No
AT

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C.SARAVANAN, J.

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