



WEB COPY

WP No. 41899 of 2025



DATED: 07-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41899 of 2025

and

W.M.P.Nos.46938 & 46940 of 2025

1. Ponchitra Agencies

Represented By Its Proprietor

G Ashok Kumar, No.171, Red Hills

Road, Bangu Nagar, Pudur, Ambattur,

Chennai- 600 052

Petitioner(s)

Vs

1. The Deputy Commissioner

(State Tax)

Avadi Zone, Integrated Commercial

Taxes Building, 126 Elephant Gate

Bridge Road, Chennai-600 003

2.Commercial Tax Officer

Thirumullaivoyal Assessment Circle,

Avadi, Tiruvallur

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 of the second respondent in his order in Reference No.ZD330724244959V, quash the order dated 20.07.2024 passed therein for the financial year 2019-20.

For Petitioner(s): Mr.P.V.Sudakar

For Respondent: Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, 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 Reference No.ZD330724244959V dated 20.07.2024 of the 2nd Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024



wherein the Petitioner was also called upon to appear for personal hearing.

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4. The Petitioner was also issued with Reminders on 01.07.2024 and 11.07.2024, 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. 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 Order has already expired. The present Writ Petition has been filed only on 17.10.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent 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 2nd 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 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.07.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

9. In case the Petitioner complies with the above stipulations, the 2nd 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. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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 2nd Respondent shall give due notice to the Petitioner.

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

07-11-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes



Neutral Citation: Yes/No

To

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C.SARAVANAN, J.

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