



WEB COPY

WP No. 41559 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-10-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41559 of 2025

and

W.M.P.No.46571 & 46572 of 2025

1. Tvl.Manakchand Gouthamchand,
Proprietor of M/s.Alankar,
No.108, Petit Palace, 1st Main Road,
Chintamani, Chennai-600 102

Petitioner(s)

Vs

1. The Deputy State Tax Officer-II
Ayanavaram Assessment Circle,
No.F/50,3rd Floor, First Avenue, Anna
Nagar, (East),
Chennai-600 102

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the Respondent in order dated 20.07.2023 in GSTIN 33AADPG9095Q1Z3/2019-20 bearing Reference No. ZD330723085073I and quash the same as illegal, arbitrary and in violation of principle of natural justice.



For Petitioner(s): M/s.Darshita R

For Respondent: Mr.V.Prashanth Kiran
Government Advocate

ORDER

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

2. With the consent of the learned counsel for the Petitioner and the learned Government Advocate for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 20.07.2023 in GSTIN 33AADPG9095Q1Z3/2019-20 bearing Reference No. ZD330723085073I, which preceded a notice in DRC-01 dated 25.11.2022 for the tax period between April 2019 and March 2020.

4. Reading of the impugned order dated 20.07.2023 indicates that the Petitioner has not participated in the assessment proceedings by filing a reply to



the Show Cause Notice in DRC-01 dated 25.11.2022 nor appeared for the personal hearing fixed on 25.04.2023 and 09.06.2023.

5. The learned Government Advocate for the respondents would submit that the Petitioner having slept over the rights and having not cooperated with the Respondent at any stage, the Petitioner deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the respondent.

7. Since there is an enormous number of days of delay in approaching this Court, I am inclined to come to the rescue of the Petitioner subject to conditions following the consistent view of this Court under similar circumstances.

8. If the writ petition was filed within the reasonable time, the Court could have directed the Petitioner to deposit 25% of the disputed tax. Since the



impugned Assessment Order dated 20.07.2023 is more than two years, in order to balance the interest of the Petitioner and the interest of the Revenue, this Court is inclined to direct the Petitioner to deposit 100% of the disputed tax in cash within a period of sixty (60) days from the date of receipt of copy of this order.

9. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 25.11.2022 together with requisite documents to substantiate the case by treating the impugned order dated 20.07.2023 as addendum to the Show Cause Notice dated 25.11.2022 within a period of thirty (30) days from the date of receipt of copy of this order.

10. The Respondent shall proceed to pass a fresh order on merits subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.



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11. Subject to the Petitioner depositing 100% of the disputed tax as stipulated above, if any attachment of the bank account of the Petitioner shall stand lifted.

12. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

31-10-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. The Deputy State Tax Officer-II
Ayanavaram Assessment Circle,
No.F/50, 3rd Floor, First Avenue, Anna
Nagar, (East) Chennai-600 102



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C.SARAVANAN, J.

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