IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40945 of 2025
and
W.M.P.Nos.45898 and 45899 of 2025

Tvl.Q2Q Solutions Private Limited,
Represented by its Director
S.Chandresan ... Petitioner

Vs.

The Assistant Commissioner (ST),
Pallavaram Assessment Circle,
Integrated Registration and
Commercial Taxes Building,
III Floor, Room No: 313,
Nandanam, Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN/33AAACQ2244B2Z4/2017-2018 dated 19.12.2023 on the file of the Respondent and quash the same as illegal, error of law and error on the face of record and contrary to the provisions of the Goods and Service Tax Act, 2017 and direct the Respondent to pass orders as per the law by providing an opportunity of personal hearing.

For Petitioner : Ms.L.Sweety

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice on behalf of the Respondent.

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 dated 19.12.2023 which was preceded by a Show Cause Notice in GST DRC-01 dated 27.09.2023 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 19.12.2023.

4. After the impugned Order was passed on 19.12.2023, a Rectification Order was also passed on 11.12.2024. The Petitioner has also not challenged the same in time.

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 27.10.2025.

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 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 27.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 19.12.2023 as an addendum to the Show Cause Notice dated 27.09.2023.

9. 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 raised/vacated.

10. 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.

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

12. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 19.12.2025.

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

03.11.2025

Neutral Citation : Yes / No

arb

To:

The Assistant Commissioner (ST),
Pallavaram Assessment Circle,
Integrated Registration and
Commercial Taxes Building,
III Floor, Room No: 313,
Nandanam, Chennai – 600 035.

C.SARAVANAN, J.
arb

W.P.No.40945 of 2025
and
W.M.P.Nos.45898 and 45899 of 2025

03.11.2025