DATED: 07-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41718 of 2025
and
W.M.P.Nos.46761 & 46763 of 2025

1. Ms Tvl Sharp Construction
Rep by Jagan,
S/O. Late Subramanian, GSTIN
-33ACHFS1571M1ZV), 1st floor,
No.1/7-A, Jeeva Nagar, Opp. Railway
Station Hosur,
Krishnagiri District-635 109.

Petitioner(s)

Vs

1. The Deputy Commisioner (GST)
Krishnagiri Division, Office Of The
Deputy Commissioner, Commercial
Tax Department, Krishnagiri,
Tamil Nadu-635 001

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent order dated 10.02.2025 pertinent to the assessment year (APR 2020- MAR 2021) in

GSTIN Number (33ACHFS1571M1ZV) which subsequently culminated in order passed, quash the same.

For Petitioner(s): Mr.Manikandan B

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for 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 in FORM GST DRC-07 dated 10.02.2025 of the[t] Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024, wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 11.01.2025 22.01.2025 and 30.01.2025, 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 fixed on 24.12.2024, 13.01.2025, 28.01.2025 and 07.02.2025. Thus, the impugned Order has 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 Orders has already expired. The present Writ Petition has been filed only on 29.09.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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, 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 25% 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 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 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

1.The Deputy Commisioner GST
Krishnagiri Division, Office Of The
Deputy Commissioner, Commercial
Tax Department, Krishnagiri, Tamil
Nadu-635 001

C.SARAVANAN, J.

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