IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42867 of 2025
and
W.M.P.Nos.47928 & 47932 of 2025

M/s.Adithya Enterprises
Rep.by its Proprietor
Jambunathan Muralidharan
No.32, Kanniga Colony
Nanganallur, Chennai 600 061. ... Petitioner

Vs.

The Deputy State Tax Officer-2
Nanganallur Assessment Circle
Room No.224, 2nd Floor
Integrated Commercial Taxes
and Registration Department
South Tower, Anna Salai
Nandanam, Chennai 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the Respondent in order Ref. No.ZD330924138218A dated 20.09.2024 against the petitioner's firm vide GSTIN:33AHWPM1394G1ZZ for the assessment year 2020-2021 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan
for M/s.ASK Law Firm

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 20.09.2024, in which the demand proposed notice in DRC.No.01 dated 08.02.2024 issued for the tax period 2020-21 has been confirmed. The only reply filed by the petitioner on 03.08.2023 reads hereunder:

> *" This is to inform to you that at the time there is an critical error was made at the time of filling, there is no any*

RCM Invoice for us".

4. A reading of the impugned order indicate the petitioner has not replied to the notice in DRC-01 dated 08.02.2024 and thus, suffers the impugned order dated 20.09.2024 whereby the demand in the show cause notice has been confirmed against the petitioner. Relevant portion of the impugned order is extracted hereunder:

Demand Details:

Sr. No.	Tax Rate (%)	Turn over	Tax Period From	To	Act	POS (Place of supply)	Tax	Interest	Penalty	Fee	Others	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	13
1	0	0.00	APR 2020	MAR 2021	CGST	NA	92,392.00	56,908.00	10,000.00	0.00	0.00	1,59,300.00	
2	0	0.00	APR 2020	MAR 2021	SGST	NA	92,392.00	56,908.00	10,00.00	0.00	0.00	1,59,300.00	
total							1,84,784.00	1,13,816.00	20,000	0.00	0.00	3,18,600.00	

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 05.11.2025.

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 10% 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. Be that as it may. The matter would require a detailed consideration, therefore, following the consistent view taken under similar circumstances, 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 08.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.09.2024 as an addendum to the Show Cause Notice dated 08.02.2024.

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, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the 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.

C.SARAVANAN, J.

dna

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

07.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To:

The Deputy State Tax Officer-2
Nanganallur Assessment Circle
Room No.224, 2nd Floor
Integrated Commercial Taxes
and Registration Department
South Tower, Anna Salai
Nandanam, Chennai 600 035.

W.P.No.42867 of 2025
and
W.M.P.Nos.47928 & 47932 of 2025