IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42895 of 2025
and
W.M.P.Nos.47972 and 47973 of 2025

M/s.Sri Balaji Stores,
Represented by its Proprietor
Mr.S.Muniasamy
No.33, Deepam Towers, Pilliyar Koil Street,
Kavangari, Puzhal, Chennai, Tamil Nadu – 600 066. ... Petitioner

Vs.

The Deputy State Tax Officer-1,
Surapattu Assessment Circle,
No.32, Integrated Commercial Taxes Building,
Room No.117, Elephant Gate Bridge Road,
Chennai-600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order on the file of respondent vide GSTIN:33CNQPM2090D1Z1/2018-19 dated 30.04.2024 to quash the same.

For Petitioner : Mr.R.Kumar
For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

The petitioner is before this Court challenging the impugned order dated 30.04.2024. The challenge is primarily on the ground that, although the petitioner had filed a detailed reply to the intimation in DRC 1A dated 08.07.2022, the respondent thereafter issued a notice in DRC 1 dated 29.09.2023, to which the petitioner failed to reply. Consequently, the petitioner has suffered the impugned order.

2. The learned counsel for the petitioner submits that the demand confirmed in the impugned order is arbitrary and therefore liable to be interfered with.

3. On the other hand, the learned counsel for the respondent submits that the impugned order is a detailed and reasoned order, and that the petitioner had indeed given a clarification on 26.10.2023 after the notice in DRC No. 1 was issued on 29.09.2023.

4. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, and following the consistent view taken in similar circumstances, liberty is granted to the petitioner to challenge the impugned order dated 30.04.2024 before the Appellate Authority of Commercial Taxes (GST Appeal), Chennai–08, within a period of 30 days from the date of receipt of a copy of this order. In case the petitioner files such an appeal within the said period, together with a pre-deposit of 50%, the Appellate Authority shall take the appeal on file and dispose of the same on merits without reference to limitation. Subject to the petitioner complying with the above stipulation, the bank attachment shall stand lifted.

5. The Writ Petition is disposed of. No costs. Consequently, connected W.M.Ps. are closed.

10.11.2025

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Neutral Citation : Yes / No

To:

The Deputy State Tax Officer-1,
Surapattu Assessment Circle,
No.32, Integrated Commercial Taxes Building,
Room No.117, Elephant Gate Bridge Road,

Chennai-600 003.

C.SARAVANAN, J.,

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