



WEB COPY

WP No. 41213 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 41213 of 2025
and WMP.Nos.46161 and 46163 of 2025**

Kandasamy (33CBNPK719511ZY)
Rep. by its Proprietor Kandasamy
10/11-155 Mettur Main Road,
Chinna Metturkolathur,
Salem 636 303

Petitioner(s)

Vs

The Deputy State Tax Officer-1,
Mettur Assessment Circle,
Raman Nagar, Mettur 636 403

Respondent(s)

PRAYER

calling for the impugned order on the file of Respondent vide GSTIN 33CBNPK7195L1ZY/2020-21 dated 19.02.2025 and quash the same which was uploaded in “Additional Notices and Orders” in the GST Portal.

For Petitioner(s): Mr.J Madhusuthanan

For Respondent: Ms.Amirtha Poonkodi Dinakaran, G.A.



ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 bearing GSTIN 33CBNPK7195L1ZY/2020-21 dated 19.02.2025, 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 03.01.2025, 20.01.2025 and 29.01.2025, 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 10.01.2025, 22.01.2025 and on 03.02.2025. Thus, the impugned Orders have been passed.



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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 28.10.2025.

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 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 19.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

10. 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.



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. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 19.02.2025.

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

30-10-2025

pvs

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To

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The Deputy State Tax Officer 1
Mettur Assessment Circle, Raman
Nagar Mettur 636 403



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C.SARAVANAN J.

pvs

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