IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42464 of 2025
and
W.M.P.Nos.47507 and 47508 of 2025

M/s.Studio Home,
Rep by its Prop
Prerna Sharma.
GSTIN:33GESPS6579J2ZC
1st Floor, No.2, South Road,
West CIT Nagar, Chennai – 600 035. ... Petitioner

Vs.

The Deputy State Tax Officer - II,
Nandanam Assessment Circle,
46, Greenways Road,
Mylapore Taluk Office Building,
2nd Floor, Chennai – 600 028. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order issued by the Respondent electronically through the Common Portal vide FORM GST DRC – 07 Ref.No.ZD330824218384E dated 24.08.2024 and quash the same.

For Petitioner : M/s.S.Akila

For Respondent : Mrs.K.Vasanthamala
Government advocate

ORDER

Mrs.K.Vasanthamala, 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 Order dated 24.08.2024 passed for the tax period April 2019 – March 2020 by the Respondent. The Petitioner had failed to respond to the Show Cause Notice in GST DRC – 01 dated 31.05.2024 which preceded the impugned order and has thus suffered the impugned order.

4. The Petitioner has approached this Court by filing this Writ Petition only on 22.10.2025 after the rectification application filed by the Petitioner on 19.11.2024 against the impugned assessment order dated 24.08.2024 was dismissed vide order dated 10.03.2025.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

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. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits 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 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.08.2024 as an addendum to the Show Cause Notice dated 31.05.2024.

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, the 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 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount 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.

11.11.2025

Neutral Citation : Yes / No
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To:

The Deputy State Tax Officer - II,
Nandanam Assessment Circle,
46, Greenways Road,
Mylapore Taluk Office Building,
2nd Floor, Chennai – 600 028.

C.SARAVANAN, J.

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