DATED: 07-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41672 of 2025
and
W.M.P.Nos.46703 & 46706 of 2025

Kasthuri Bai
Door No. F3, Sri Sai Rajakamalam
Flat,No. 72 Mounasamy madam Street,
Ambattur, Tiruvallur - 600053

Petitioner(s)

Vs

1. Assistant Commissioner(ST)(FAC)
Avadi Assessment Circle,
S.No.1275/3,Integrated Commercial
Taxes Building, (Tiruvallur Division),
1st Floor Room No.124, Elephant Gate
Bridge Road, Vepery, Chennai-600 003

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records of the Respondent leading to issuance of Impugned Order dated 27.08.2024 vide GSTIN 33AYOPK4273D2ZF/2019-20 and quash the same.

For Petitioner(s):	Mr.S.Sathyanarayanan
For Respondent:	M/s.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

M/s.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 dated 27.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.05.2024, wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminder on 16.08.2024, 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 19.08.2024. 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 Order has already expired. The present Writ Petition has been filed only on 23.10.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondent 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 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 18.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 18.05.2024.

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, 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 50% 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.Assistant Commissioner(st)(fac)
Avadi Assessment Circle,
S.No.1275/3,Integrated Commercial
Taxes Building, (tiruvallur Division),
1st Floor Room No.124, Elephant Gate

Bridge Road, Vepery, Chennai-600 003

C.SARAVANAN, J.

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