IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40889 of 2025
and
W.M.P.Nos.45836 & 45837 of 2025

Srinivasan Gopal ...Petitioner

Vs.

The Assistant Commissioner
Mettur Assessment Circle
6-1-182, Sakthi Nagar
Raman Nagar Post Salem Main Road
Mettur Dam 636 404 ...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 in Reference No:ZD3304251679543 dated 23.04.2025 under Section 74 of the TNGST Act, 2017 along with a summary of the order dated 23.04.2025 in Ref.No.ZD3304251679543 on the file of the respondent relating to F.Y.2024-25 and quash the same.

For Petitioner : Mrs.N.Janani

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 impugned Order in FORM GST DRC-01 bearing Ref.No. ZD3304251679543 dated 23.04.2025 along with detailed Order in GSTIN:33AIEPG7376B1ZK of the Respondent, which was preceded by a Show Cause Notice in GST FORM DRC-01A dated 25.02.2025 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminder on 31.03.2025, 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 31.03.2025. Thus, the impugned Orders have 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 Orders has already expired. The present Writ Petition has been filed only on 27.10.2025.

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 FORM DRC-01A dated 25.02.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 23.04.2025 as an addendum to the Show Cause Notice dated 25.02.2025.

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. 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.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. It is made clear that recovery of 25% of the disputed tax ordered above pertains only to the impugned Order dated 23.04.2025.

13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

29.10.2025
(5/5)

Neutral Citation : Yes / No

gv

To:

The Assistant Commissioner
Mettur Assessment Circle
6-1-182, Sakthi Nagar
Raman Nagar Post Salem Main Road
Mettur Dam 636 404

C.SARAVANAN, J.

gv

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