



WEB COPY



W.P.No.40888 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.40888 of 2025

and

W.M.P.Nos.45832 & 45835 of 2025

Srinivasan Gopal

...Petitioner

Vs.

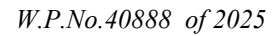
The Commercial Tax Officer
Adjudication Intelligence Salem
3rd floor, Commercial Taxes Office Building
Pitchards Road, Hasthampatty
Salem 636 007

...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:ZD330625164313K dated 17.06.2025 under Section 74 of the TNGST Act, 2017 along with a summary of the order dated 17.06.2025 in Ref.No.ZD330625164313K on the file of the respondent relating to F.Y.2023-24 and quash the same.

For Petitioner : Mrs.N.Janani

For Respondent : Mrs.K. Vasanthamala
Government Advocate



Mrs.K. Vasanthamala, learned Government Advocate takes notice for the
pendent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-01 bearing Ref.No. ZD330625164313K dated 17.06.2025 along with detailed Order in GSTIN:33AIEPG7376B1ZK of the Respondent, which was preceded by a Show Cause Notice in GST FORM DRC-01 dated 09.04.2025 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 12.05.2025, 21.05.2025 and on 03.06.2025, 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 12.05.2025, 21.05.2025



W.P.No.40888 of 2025

and, on 03.06.2025. Thus, the impugned Orders have been passed.

WEB COPY

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



W.P.No.40888 of 2025

Cause Notice in GST FORM DRC-01 dated 09.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.06.2025 as an addendum to the Show Cause Notice dated 09.04.2025.

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



W.P.No.40888 of 2025

above pertains only to the impugned Order dated 17.06.2025.

WEB COPY

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

No costs. Connected Writ Miscellaneous Petitions are closed.

29.10.2025
(4/5)

Neutral Citation : Yes / No

gv

To:

The Commercial Tax Officer
Adjudication Intelligence Salem
3rd floor, Commercial Taxes Office Building
Pitchards Road, Hasthampatty
Salem 636 007



WEB COPY



W.P.No.40888 of 2025

C.SARAVANAN, J.

gv

W.P.No.40888 of 2025
and
W.M.P.Nos.45832 & 45835 of 2025

29.10.2025
(4/5)