IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42218 of 2025
and
W.M.P.Nos.47272 and 47275 of 2025

M/s.007 Century Cafe,
Rep by its Proprietor
Satish Kumar Singh ... Petitioner

Vs.

1.The Assistant Commissioner of GST & Central Excise,
Coimbatore III Division,
1667, Aaditya Towers,
Trichy Road, Coimbatore.
Coimbatore, Tamil Nadu – 641 045.

2.The Deputy State Tax Officer – 1,
Kuniyamuthur Assessment Circle,
Coimbatore – I,
Coimbatore, Tamil Nadu. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the ex parte impugned Order in Ref.No.ZD330824185324A dated 21.08.2024 for the Financial Year 2019-20 under Section 73 of the CGST/TNGST Act, 2017 from the files of the second respondent herein, quash the same.

For Petitioner : M/s.Aparna Nandakumar

For Respondents : Mr.Rajendran Raghavan
Senior Standing Counsel
for R1 and

Ms.Amirtha Poonkodi Dinakaran
Government advocate
for R2

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel takes notice for R1 and Ms.Amirtha Poonkodi Dinakaran, learned Government advocate takes notice for R2.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner, learned Senior Standing Counsel for R1 and the learned Government Advocate for R2.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 21.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024, wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 21.08.2024.

4. The Petitioner was also issued with Reminders on 15.07.2024, 25.07.2024 and 17.08.2024, 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 18.07.2024, 30.07.2024 and 20.08.2024. 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 01.11.2025.

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 2nd 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 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

9. In case the Petitioner complies with the above stipulations, the 2nd 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 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 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 1st 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 2nd 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

jas

To:

1. The Assistant Commissioner of GST & Central Excise,
   Coimbatore III Division,
   1667, Aaditya Towers,
   Trichy Road, Coimbatore.
   Coimbatore, Tamil Nadu – 641 045.

2. The Deputy State Tax Officer – 1,
   Kuniyamuthur Assessment Circle,
   Coimbatore – I,
   Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

jas

W.P.No.42218 of 2025
and
W.M.P.Nos.47272 and 47275 of 2025

11.11.2025