IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41798 of 2025

and

WMP.Nos.46834 & 46835 of 2025

M/s.ACCONII MENS WEAR
Rep.by its Proprietor
Maduraiveeran Vijayakumar
Shop No.2, Junction of Abdul Farookhi
Sahib Street and Griffiths Street
Pallavaram Chennai. ...Petitioner

Vs.

1.The Deputy State Tax Officer-II
Pallavaram Assessment Circle
Tambaram Zone, Pallavaram Division
Room No.304, 3rd Floor
Mylapore Taluk Office Building
Greenways Road, R.A.Puram
Chennai 600 028.

2.The Assistant Commissioner
Review, Appeal and Legacy
Tambaram Zone, 4th Floor, Greams Road
PAPJM Commercial Taxes Buildings
Chennai 600 006.

3.The Deputy Commissioner (ST)
Chennai South Zone
Commercial Tax Department
Integrated Buildings for Commercial Taxes
and Registration Department
Anna Salai, Nandanam
Chennai 600 035. ...Respondents

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records pertaining to the exparte impugned order dated 29.04.2025 passed by the 1st Respondent in Form GST DRC-07 under Section 74 of the GST Act 2017 in Reference No.ZD330425214487G against the petitioner's Firm vide GSTIN-33AZNPV8821E1Z0 for the Assessment year 2021-2022 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondents : Mrs.Amirtha Poonkudi Dinakaran
Government Advocate

ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 04.02.2025. The petitioner failed to respond to the above notice and thus the petitioner is suffered an adverse order.

4. The learned counsel for the petitioner submitted that on

31.10.2025 the entire amount of tax, interest and penalty levied by the impugned order has also been recovered from the petitioner's bank account.

5. The learned counsel for the respondents however is unable to confirm the same.

6. 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 30.10.2025.

7. Under similar circumstances, Orders have been quashed and 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, following the consistent view taken under similar circumstances, the case has been remitted back to the first respondent to redo the exercise, subject to the petitioner depositing 25% of the disputed tax with the amount that has already been recovered as stated on 31.10.2025.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 04.02.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 29.04.2025 as an addendum to the Show Cause Notice dated 04.02.2025.

10. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the 1st Respondent.

11. In case the Petitioner complies with the above stipulations, the 1st 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, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

12. It is made clear that the bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

13. 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
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To

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