IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 41540 of 2025
and
W.M.P.Nos.46533 & 46535 of 2025

Tvl.AVR Enterprises
Rep by its G.Palanisamy,
Managing partner,
64/732, Ezhil Nagar,
Valapady, Salem 636 115

Petitioner(s)

Vs

1. The Deputy State Tax Officer 1
Ayyothyapattinam Assessment Circle
salem 636 007

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for Respondent's Order dated 15.04.2025 with Ref. No. ZD3304251099486 and quash the same.

For Petitioner(s): Mr.Adithya Reddy

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 Ref. No. ZD3304251099486 dated 15.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 13.01.2025, wherein the Petitioner was also called upon to appear for personal hearing on 12.02.2025 at 11:00 am.

4. The Petitioner was also issued with Reminders on 27.02.2025, 07.03.2025 and 19.03.2025, which called upon the Petitioner to file a reply and

to appear for a personal hearing on 06.03.2025, 14.03.2025 and 26.03.2025 at 11:15, 11:00 and 11:00 respectively. The Petitioner however neither filed any reply nor appeared for the personal hearing. 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 Orders has already expired. The present Writ Petition has been filed only on 25.10.2025.

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 DRC-01 dated 13.01.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 15.04.2025 as an addendum to the Show Cause Notice dated 13.01.2025.

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, if any 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[t] Respondent shall give due notice to the Petitioner.

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

31-10-2025

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Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To

1.The Deputy State Tax Officer 1
Ayyothyapattinam Assessment Circle
salem 636 007

C.SARAVANAN, J.

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