**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 10.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.42147 of 2025
and
W.M.P.Nos.47195 and 47197 of 2025

M/s.Sri Venkateswara Metal Mart,
Represented by its Proprietor M.Venkatesan
No.554, Ground Floor,
Jagagadevi Road,
K.S.Govindha Chettry Street,
Bargur,
Krishnagiri – 635 104. ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Krishnagiri – II Assessment Circle,
Krishnagiri – 635 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the connected records pertaining to the impugned proceedings of the respondent herein made in reference No.GSTIN:33ARTPV2704N1Z5/2018-19, dated 30.11.2023 and quash the same as illegal, arbitrary.

For Petitioner : Mr.Manoharan S.Sundaram
For Respondent : Mr.TNC Kaushik,
Additional Government Pleader

**ORDER**

Mr.TNC Kaushik, learned Additional Government Pleader 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-07 bearing Ref.No. 33ARTPV2704N1Z5/2018-19, dated 30.11.2023 which was preceded by a Show Cause Notice in GST DRC-01 dated 16.11.2023 wherein the Petitioner was also called upon to appear for personal hearing. The petitioner however neither filed any reply nor appear for the personal hearing fixed. Thus, the impugned order has been passed.

**4.** It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the Impugned Assessment Order has already expired. The present Writ Petition has been filed only on

01.11.2025.

**5.** 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.

**6.** 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 100% 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.

**7.** Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 16.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.11.2023 as an addendum to the Show Cause Notice dated 16.11.2023.

**8.** Amount which has already recovered from the petitioner shall be adjusted towards pre-deposit of 100% of the disputed tax as ordered above. This will be however subject to verification by the respondent.

**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 100% of the disputed tax ordered above pertains only to the impugned Order dated 30.11.2023.

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

**10.11.2025**

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Neutral Citation : Yes / No

To:

The Deputy State Tax Officer – 1,
Krishnagiri – II Assessment Circle,
Krishnagiri – 635 001.

**C.SARAVANAN, J.**

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10.11.2025