



WP No. 41298 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 30-10-2025**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 41298 of 2025  
and WMP.Nos.46234 and 46235 of 2025**

Tvl.Heet Impex  
Represented by its Karta  
Thiru Mohit Bhupendra Shah Huf,  
No.35 Adam Shaib Street,  
Royapuram,  
Chennai 600 013

Petitioner(s)

Vs

State Tax Officer  
Royapuram Assessment Circle,  
Room No.213, 2nd Floor,  
Integrated Commercial Taxes Building,  
Elephant Gate Bridge Road,  
Chennai 600 003

Respondent(s)

**PRAYER**

calling for the records of the impugned order on the file of the respondent having reference number ZD330824160670G dated 20.08.2024 for the assessment year 2019-20 and quash the same as illegal and devoid of merits and consequently remand back the matter for fresh adjudication after providing an opportunity to the petitioner to submit explanation and the supporting documents.

For Petitioner(s): Mr.Suresh T

For Respondent: M/s.Amirtha Poonkodi Dinakaran, G.A.

**ORDER**

In this Writ Petition, the Petitioner has challenged the impugned order dated 20.08.2024 passed under Section 73 of the respective GST enactment and summary of the order dated 20.08.2024.

2. The impugned order is an exparte order as the petitioner failed to respond to the show cause notice in DRC-01 dated 22.05.2024. In similar circumstances, this Court has remitted the case back to the respondent to pass fresh order subject to the assessee depositing the amounts depending on the length of the delay in approaching this Court. Following the consistent view taken under the similar circumstances, I am inclined to remit the case back to



the respondent subject to the petitioner depositing 50% of the disputed tax in cash within a period of 30 days from the date of receipt of a copy of this order and file a reply to the notice in DRC-01 dated 22.05.2024 within such time. In case the petitioner complies with the above stipulations, the Respondent shall pass fresh order on merits. In case the Petitioner fails to comply with the above stipulations, the Respondent is at liberty to proceed against the order as if the Writ Petition is dismissed *in limine*. Since the Petitioner's Bank account has been attached, the said attachment shall stand lifted subject to deposit of 50% of the amount as stipulated above.

3. The Writ Petition is disposed with the above directions. No costs.

Consequently, connected miscellaneous petitions are closed.

**30-10-2025**

pvs

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To  
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**C.SARAVANAN J.**

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