IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41524 of 2025
and
W.M.P.Nos.46509 and 46511 of 2025

Tvl.P.Sampath Contract,
Rep by its Proprietor,
Sampath ... Petitioner

Vs.

1.The Deputy State Tax Officer – 1,
Avadi Assessment Circle,
Integrated Commercial Taxes Building,
1st Floor, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2.The Deputy Commissioner (ST),
GST Appeal – 1,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ... 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 impugned order under Section 73 dated 31.08.2024 having Reference No.ZD330824305068I passed by the 1st respondent for the Financial Year 2019 – 2020 and the impugned order in Form GST APL – 02 dated 23.10.2025 having reference Number.ZD331025226596I passed by the second respondent and quash the same as it was passed in violation of principles of natural justice.

For Petitioner	:	Mr.T.Suresh
For Respondents	:	Mr.C.Harsharaj Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned Standing Counsel for the Petitioner and learned Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 31.08.2024 passed under Section 73 of the respective GST enactments, which was preceded by a Show Cause Notice in GST DRC – 01 dated 02.02.2024 for the tax period 2019-2020. The Petitioner has failed to respond to the same. Therefore, the impugned order has been passed by the 1st Respondent on 31.08.2024.

4. Aggrieved by the same, the Petitioner has filed an appeal before the Appellate Authority namely the 2nd Respondent on 14.09.2025 with a delay of 258 days beyond the statutory period of limitation under Section 107 of the respective GST enactments. The Appellate Authority rejected the aforesaid appeal dated 14.09.2025 on the ground of limitation vide 2nd impugned order dated 23.10.2025.

5. To balance the interest of the Assessee and the Revenue, the impugned

order dated 31.08.2024 is quashed and the case is remitted back to the 1st Respondent for passing a fresh order on merits subject to the Petitioner depositing 15% of the disputed tax over and above 10% which the Petitioner had pre-deposited at the time of filing of the appeal before the 2nd Respondent. The aforesaid 15% of the disputed tax shall be made by the Petitioner in cash from the Petitioner's Electronic Cash Register/Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.08.2024 as an addendum to the Show Cause Notice dated 02.02.2024.

7. Since the Petitioner's bank account has already been attached and the amounts are lying in the account. The 1st Respondent is directed to directly recover the amount from the bank account of the Petitioner. In case such

recovery is made, the Petitioner need not make further pre-deposit of 15% of the disputed tax as ordered. Upon such recovery or payment of such deposit, the attachment of the Petitioner's bank account shall stand vacated.

8. In case the Petitioner fails to comply with any of the above 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.

9. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations. No

costs. Connected Writ Miscellaneous Petitions are closed.

31.10.2025

Neutral Citation : Yes / No
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To:

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C.SARAVANAN, J.

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