IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41844 of 2025

and

WMP.Nos.46879 & 46881 of 2025

M/s.Chandrappa Venkatesh
Rep:by its Proprietor C.Venkatesh
D No.2/16, Nehru Nagar
1st Main Road, Near Sub-Collector Bungalow
Denkanikottai Road, Hosur
Krishnagiri, Tamil Nadu 635 109. ...Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Hosur (South)-III Assessment Circle
Integrated Commercial Tax Building
Ground Floor, Seetharam Medu
Old Bus Stand, Hosur – 635 109. ...Respondent

Prayer: This Writ Petition is filed under article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings in GSTIN: 33ACGPV4424K2ZD/ 2019-2020 dated 29.07.2024 for the year 2019-20 and to quash this impugned order passed by the respondent and direct the respondent to pass fresh orders as per law as the total output turnover for the year 2019-20 is only Rs.20,70,673 which is below the threshold limit for the levy of taxes under CGST and SGST Acts.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harasharaj, learned Special Government Pleader takes notice for the respondent.

2. With the consent of the learned counsel for the Petitioner and

learned Special Government Pleader for the respondent, this Writ Petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned order dated 29.07.2024, passed by the Tax period 2019-2020 which was preceded by a notice in DRC-01 dated 17.10.2023/05.04.2024 followed by two reminders on 19.02.2024 & 02.07.2024. However, the petitioner is failed to respond to the same and thus suffered the impugned order dated 29.07.2024.

4. It is a specific case that the petitioner's debt is within the exempted turn over and therefore, the petitioner is neither liable to pay tax nor liable to file return. Therefore, impugned order is liable to be quashed. That apart, the petitioner is also given a representation on 29.08.2025.

5. The learned counsel for the petitioner submitted that the petitioner may be given an opportunity to file an appeal.

6. The learned counsel for the respondent submitted that the writ petition is scopeless and time barred and therefore, liable to be dismissed on account of laches.

7. 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 29.09.2025.

8. 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.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent. Considering the fact that the petitioner has not replied to the notice in DRC-01 dated 17.10.2023, following the consistent view taken under similar circumstances, the case is remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing 50% 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. If the petitioner replied within such time, the respondent shall pass fresh orders on merits as expeditiously as possible.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 17.10.2023/05.04.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.07.2024 as an addendum to the Show Cause Notice dated 05.04.2024.

11. 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, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

12. 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.

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

14. 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
dna

To

The Assistant Commissioner (ST) (FAC)
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C.SARAVANAN, J.

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