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

DATED : 05.11.2025

CORAM :

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

W.P.No.42478 of 2025
and
W.M.P.Nos.47528 and 47530 of 2025

Kalaikambal Traders,
Represented by its Proprietor
Elumalai Rama Murthy ... Petitioner

Vs.

Office of Deputy State Tax Officer-I,
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 3. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to Impugned Order dated 17.05.2024 having Reference No.ZD330524133683I and consequential order passed by the Respondent in GSTIN: 33AAFPM8720J1ZN/2019-2020 for the Financial Year 2019-2020 and quash the same as illegal, arbitrary and in violation of Principles of Natural Justice.

For Petitioner : Mr.D.Vijay Krishna
For Respondent : Mrs.K.Vasanthamala
Government Advocate

**ORDER**

Mrs.K.Vasanthamala, 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. Learned counsel for the Petitioner submits that the Petitioner is a Senior Citizen aged about 70 years, has suffered the impugned Order bearing Ref.No.ZD330524133683I and the consequential Order bearing GSTIN: 33AAFPM8720J1ZN/2019-2020 both dated 17.05.2024.

4. The impugned Order dated 17.05.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 11.03.2024, issued under Section73 of the respective GST enactments for the Tax Period between April 2019 and March 2020 wherein, the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the




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same and thus, suffered the impugned Order dated 17.05.2024.

5. Learned counsel for the Petitioner further submits that unjust demand has been confirmed by the Respondent vide impugned Order dated 17.05.2024. Therefore, one opportunity may be given to the Petitioner to explain the case afresh, to retrieve its grievance and therefore seeks for a remand.

6. Learned counsel for the Petitioner submits that already 28.5% of disputed tax has been recovered from the Petitioner on 19.08.2024. The submission of the learned counsel for the Petitioner stands recorded.

7. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order dated 17.05.2024 has already expired. The present Writ Petition has been filed only on 03.11.2025.

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. 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 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.05.2024 as an addendum to the Show Cause Notice dated 11.03.2024.

11. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above.




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This will be however subject to verification by the Respondent.

12. 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.

13. 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.

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

15. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 17.05.2024.




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

**05.11.2025**

Neutral Citation : Yes / No

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To:

Office of Deputy State Tax Officer-I,
Kothawalchavadi Assessment Circle,
Integrated Commercial Taxes Office Complex,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 3.

**C.SARAVANAN, J.**
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