IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43031 of 2025
and
W.M.P.Nos.48155 and 48156 of 2025

Amnet Techonology
First Floor, 37, 2nd Street,
Shanthi Nagar, Avadi,
Chennai – 600 062.
Rep by its Partner,
Suresh Mathew ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC)
Avadi Assessment Circle,
Wall Tax Road,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent leading to issuance of impugned order dated 19.08.2024 vide GSTIN/33AAUFA4750B1ZO/2019-2020 quash the same and direct the Respondent to pass orders after providing an opportunity of reply and personal hearing to the Petitioner.

For Petitioner : Mr.S.Sathyanarayanan
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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 19.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.05.2024 wherein the Petitioner was also called upon to appear for personal hearing. The Petitioner however neither filed any reply nor appeared for personal hearing. 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 Order has already expired.

5. Under similar circumstances, Order has been quashed and case has been remitted back to the Respondent 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 25.05.2024.

8. 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.

9. 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.

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

11. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 19.08.2024.

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

14.11.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST0(FAC)
Avadi Assessment Circle,
Wall Tax Road,
Chennai – 600 003.

C.SARAVANAN, J.

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