IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48093 of 2025
and
W.M.P.Nos.53743 and 53746 of 2025

M/s.Advistaa
Represented by its Manaing Partner,
Neelamurali. ... Petitioner

Vs.

The Superintendent of CGST and Central Excise,
Triplicane Range – II,
Chennai – 600 034. ... 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 the Impugned Order vide Form GST DRC – 07 bearing DIN No.20231159TK00008837E7 dated 24.11.2023 for FY 2017-2018 to FY 2019-20 in GST:33ABGFA3651G2ZR, passed under Section 73 of the TNGST Act, 2017 by the Respondent herein, to quash the same.

For Petitioner : Mr.G.Sivakumar
for Mr.M.Velmurugan

For Respondent : Mr.K.S.Ramasamy
Senior Standing Counsel

ORDER

Mr.K.S.Ramasamy, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.11.2023.

4. The learned counsel for the Petitioner submitted that the Petitioner has not received the notice and the notice which is said to have been received by the respective partners has also not been received.

5. The learned Senior Standing Counsel for the Respondent would submit that the notice was not served on the Petitioner's firm as the Petitioner has changed the place of business without intimation to the Department. However, notice that indeed received by the two partners before the impugned order was passed.

6. The learned counsel for the Petitioner further submitted that only issue that arises for consideration is on account of mis-match between Form GSTR 2A and From GSTR – 3B return. Therefore, the Petitioner may be given an opportunity to file an appeal before the Appellate Authority.

7. The arguments of the Petitioner at the stage cannot be countenanced, as mere punishing by this would not *ipso facto* abide the proceedings. The Petitioner having slept over the rights cannot ask for concession particularly in the light of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

8. Under similar circumstances, this Court has been coming to the rescue of persons like Petitioner by either reckoning the assessee to Original Authority or to the Appellate Authority depending upon the facts and

circumstances of the case and depending upon the length of time taken in approaching the Court.

9. Following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by giving liberty to the Petitioner to file an appeal subject to the Petitioner depositing the entire disputed tax confirmed vide impugned order dated 24.11.2023 in cash or from the Petitioner's Electronic Cash Register within a period of thirty eight weeks 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 together with requisite documents to substantiate the case by treating the impugned Order dated 24.11.2023 as an addendum to the Show Cause Notice.

11. In case the Petitioner files such an appeal before the Appellate Authority, the Appellate Authority shall dispose of the appeal on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the entire disputed tax as ordered above and the Petitioner not in arrears of any other amount demanded for any other Tax period barring the amount demanded under the impugned Order.

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

15.12.2025

Neutral Citation: Yes / No
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To:

The Superintendent of CGST and Central Excise,
Triplicane Range – II,
Chennai – 600 034.

C.SARAVANAN, J.

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