IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45588 of 2025
and
W.M.P.Nos.50777 and 50782 of 2025

Tvl.Lalithambika
Proprietrix of M/s.Triumph Shipping Agency,
Wife of Mr.K.Gopinath,
Aged about 75 years
Registered office at New Door No.77/1-122,
Kalathiyapa Street, Choolai,
Chennai – 600 007. ... Petitioner

Vs.

The Deputy State Tax Officer,
Choolai Assessment Circle,
No.10, 2nd Floor, Palanippa Maligai
Greams Road, Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the Impugned Order dated 09.12.2023 passed by the Respondent in Ref No.33AACPL4059N2ZI/2017-2018 quash the same and consequentially direct the respondent to pass orders afresh on merits after conducting an enquiry by affording an opportunity to the petitioner to file her objections and documents.

For Petitioner : Mr.T.Sundar Rajan

For Respondent : M/s.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, 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 09.12.2023, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 20.09.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 09.12.2023.

4. The Petitioner was also issued with Reminders on 27.10.2023, 25.11.2023 and 01.12.2023, which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. Thus, the impugned Order has been passed.

5. 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. The present Writ Petition has been filed only on 20.11.2025.

6. 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.

7. 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 entire (100%) 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 20.09.2023 together with requisite documents to substantiate the case by treating the impugned Order

dated 09.12.2023 as an addendum to the Show Cause Notice dated 20.09.2023.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of entire (100%) of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

11. 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.

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

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

28.11.2025

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To:

The Deputy State Tax Officer,
Choolai Assessment Circle,
No.10, 2nd Floor, Palanippa Maligai
Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

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