IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42524 of 2025
and
W.M.P.Nos.47591 and 47592 of 2025

Tvl.Farm Agro Exim Private Limited,
Represented by its Director
Sampathkumar ... Petitioner

Vs.

1.The Deputy State Tax Officer,
J J Nagar Assessment Circle,
Room No.333, Third Floor,
Nandanam, Chennai – 600 035.

2.Deputy Commissioner (ST),
GST Appeal-1,
Greams Road, Main Building,
2nd Floor, Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of impugned order under Section 73 dated 13.12.2023 having Reference No.ZD3312230864879 passed by the 1st Respondent for the Financial Year 2017-2018 and the impugned order in Form GST APL-02 dated 28.03.2025 having Reference

No.ZD330325246784A passed by the Second Respondent and quash the same as it was passed in violation of Principles of Natural Justice.

For Petitioner : Mr.V.Parthiban

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 13.12.2023 passed by the 1st Respondent which was preceded by a Show Cause Notice in GST DRC-01 dated 11.09.2023, issued under Section 73 of the respective GST enactments.

4. After the impugned Order was passed by the 1st Respondent on

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13.12.2023, the Petitioner filed an appeal before the Office of the 2nd Respondent on 11.01.2025, which has been rejected vide 2nd mentioned impugned Order dated 28.03.2025 on the ground of limitation.

5. As such, there is no scope for interfering with the order passed by the 2nd Respondent on 28.03.2025.

6. It is apparent that the impugned Order dated 13.12.2023 was passed by the 1st Respondent in absence of a Reply to the Show Cause Notice in GST DRC-01 dated 11.09.2023.

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 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 1st Respondent to pass a fresh order subject to the Petitioner depositing entire 100% of 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 11.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 13.12.2023 as an addendum to the Show Cause Notice dated 11.09.2023.

11. In case the Petitioner complies with the above stipulations, the 1st 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 vacated.

12. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st Respondent shall give due notice to the Petitioner.

14. It is made clear that recovery of entire 100% of disputed tax ordered above pertains only to the impugned Order dated 13.12.2023.

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

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Neutral Citation : Yes / No

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To:

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