IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43987 of 2025
and
W.M.P.Nos.49101 and 49104 of 2025

M/s.Sheeba Medical Services,
Rep.by its Proprietor Mr.Periyandavar Sundarasekar,
No.68/137, Kundrathur Road,
Porur,
Chennai – 600 116. ... Petitioner

Vs.

The Commercial Tax Officer (State),
Ayyappanthangal Assessment Circle,
Integrated Commercial Taxes Building,
No.24, MS Nagar, Porur,
Chennai – 600 125. ... 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 in connection with impugned Assessment Orders bearing Ref No.ZD330225141454R dated 14.02.2025 issued by the respondent herein for the financial year 2020-2021 and quash the same.

For Petitioner : Mr.Kathiresan K

For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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O R D E R

Ms.Amirtha Poonkodi Dinakaran, 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 in FORM GST DRC-07 bearing Ref.No. ZD330225141454R dated 14.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 14.02.2025.

4. 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 11.11.2025.

5. 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.

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 25% 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 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 14.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

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 25% 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.

18.11.2025

Neutral Citation : Yes / No

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To:

The Commercial Tax Officer (State),
Ayyappanthangal Assessment Circle,
Integrated Commercial Taxes Building,
No.24, MS Nagar, Porur,
Chennai – 600 125.

C.SARAVANAN, J.

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