IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.42959, 42962, 42964,42970 of 2025
and
W.M.P.Nos.48073, 48075, 48078, 48079,48081, 48082, 48089, 48091/ 2025

M/s.S.K.Enterprises
GSTIN 33 JSRPS7453D2Z3,
Rep by its Proprietor Sasikumar
Having Office at No.A, Sri Sai Nagar
2nd Main Road, ByPass Service Road
West Tambaram, Chennai 600 045 .. Petitioner in all the cases

Vs.

1.The State Tax Officer (Group 3)
Office of the Joint Commissioner (ST)
Chengalpattu Intelligence Division,
No.870/2A, 1st Floor, Kancheepuram
High Road, Thimmavaram
Chengalpattu- 603 101

2.The Branch Manager
Tamilnadu Mercantile Bank Ltd
Tambaram Branch
No.33, Siva Shanmugam Street
West Tambaram, Chennai 600 045 ...Respondents in all the cases

<u>Prayer in W.P.No.42959/2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records from the files of 1st respondent in which the impugned assessment order dated 20.09.2024 passed and subsequently the summary of order under Form GST DRC 07 issued vide order dated 16.11.2024 with in Ref.No.ZD331124122654T (GSTIN 33JSRPS7453D2Z3) for the F.Y.2021-22 and quash the same.

<u>Prayer in W.P.No.42962/2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records from the files of 1st respondent in which the impugned assessment order dated 20.09.2024 passed and subsequently the summary of order under Form GST DRC 07 issued vide order dated 16.11.2024 with in Ref.No.ZD331124122597L (GSTIN 33 JSRPS7453D 2Z3) for the F.Y.2020-21 and quash the same.

<u>Prayer in W.P.No.42964/2025</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records from the files of 1st respondent in which the impugned assessment order dated 20.09.2024 passed and subsequently the summary of order under Form GST DRC 07 issued vide order dated 16.11.2024 with in Ref.No.ZD3311241217211 (GSTIN 33 JSRPS7453D 2Z3) for the F.Y.2019-

20 and quash the same.

Prayer in W.P.No.42970/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records from the files of 1st respondent in which the impugned assessment order dated 20.09.2024 passed and subsequently the summary of order under Form GST DRC 07 issued vide order dated 15.11.2024 with in Ref.No.ZD3311241200480 (GSTIN 33 JSRPS7453D 2Z3) for the F.Y.2018-19 and quash the same.

For Petitioner in all the cases : Mr.Sujit Kumar Mohanty

For Respondents in all the cases:Ms.Amirtha Poonkodi Dinakaran for R1
Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st Respondent.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the following impugned Orders:-

Sl.No	W.P.No.	Tax-period	Impugned Order	DRC
1.	42959/2025	2021-22	Ref.No.ZD331124122654T (GSTIN 33JSRPS7453D2Z3)	DRC-07
2.	42962/2025	2020-21	Ref.No.ZD331124122597L (GSTIN 33 JSRPS7453D 2Z3)	DRC-07
3	42964/2025	2019-20	Ref.No.ZD3311241217211 (GSTIN 33 JSRPS7453D 2Z3)	DRC-07
4	42970/2025	2018-19	Ref.No.ZD3311241200480 (GSTIN 33 JSRPS7453D 2Z3)	DRC-07

4. The aforesaid impugned orders were preceded by a Show Cause Notices in Form GST DRC-01 all dated 04.04.2024, 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 Orders.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders have already expired. The present Writ Petition has been filed only on 05.11.2025.

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 these cases.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, these cases are remitted back to the 1st

Respondent to pass a fresh orders subject to the Petitioner depositing 50% of the disputed tax confirmed in respective Assessment Orders 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.

Sl.No.	W.P.No.	Date of Impugned Order	Pre-deposit
1.	42959/2025	20.09.2024	50%
2.	42962/2025	20.09.2024	50%
3.	42964/2025	20.09.2024	50%
4.	42970/2025	20.09.2024	50%

8. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices and Form GST DRC-01 all dated 04.04.2024 together with requisite documents to substantiate the case by treating the respective impugned Orders all dated 20.09.2024 as an addendum to the respective Show Cause Notices all dated 04.04.2024.

9. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass final orders 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under these impugned Orders.

11. 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 these Writ Petitions were dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17.11.2025

Neutral Citation
gv

<u>To</u>:

1.The State Tax Officer (Group 3)
Office of the Joint Commissioner (ST)
Chengalpattu Intelligence Division,
No.870/2A, 1st Floor, Kancheepuram
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C.SARAVANAN, J.

gv

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