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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.43525 & 43529 of 2025
and
W.M.P.Nos.48666, 48667, 48668 & 48669 of 2025

Tvl. Divyaa Enterprises,
Represented by its Proprietor Dhivya
7, Anand Theatre Complex,
Byrappa Complex,
Krishnagiri. ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (ST) (FAC),
Krishnagiri-I, Assessment Circle,
Krishnagiri. ... Respondent in both W.Ps

Prayer in W.P.No.43525 of 2025: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent in the impugned Order in GSTIN: 33ANBPD5113F1ZT/2017-2018 dated 25.09.2024 along with consequential order bearing a Ref No. ZD330924170885X dated 25.09.2024 for the period 2017-2018 and quash the same as it is being contrary to the provision of CGST Act, 2017.

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Prayer in W.P.No.43529 of 2025: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent in the impugned Order in GSTIN: 33ANBPD5113F1ZT/2020-2021 dated 28.10.2024 along with consequential order bearing a Ref No. ZD331024214286V dated 28.10.2024 for the period 2020-2021 and quash the same as it is being contrary to the provision of CGST Act, 2017.

For Petitioner in both W.Ps : Mr.S.Kannan

For Respondent in both W.Ps : Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. By this Common Order, these writ petitions are 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 these writ petitions, the petitioner has challenged the respective

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impugned orders as detailed below:

S.No.	Writ Petition No.	Assessment Year	Date of Show Cause Notice (DRC-01)	Date of impugned Order
1.	43525 of 2025	2017-2018	26.12.2023	25.09.2024
2.	43529 of 2025	2020-2021	30.11.2023	28.10.2024

4. After the issuance of Show Cause Notices (DRC-01), notices for personal hearing were also issued to the petitioner. However, the petitioner failed to respond to the aforesaid notices, and therefore, the impugned orders have been passed.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present writ petitions have been filed with a delay of approximately more than a year.

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 difference view in these cases.

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7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, these cases are remitted back to the respondent to pass fresh orders subject to the petitioner depositing 50% of the disputed tax confirmed in each of the impugned 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 these orders.

8. Within such time, the petitioner shall also file a reply to the respective show cause notices dated 30.11.2023 and 26.12.2023 together with requisite documents to substantiate the cases by treating the respective impugned Orders dated 28.10.2024 and 25.09.2024 as an addendum to the respective show cause notices.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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. It is needless to state that, before passing any such orders, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also

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stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned orders.

12. 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 these writ petitions were dismissed *in limine* today.

13. With the above directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

11.11.2025

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Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST) (FAC),
Krishnagiri-I, Assessment Circle,
Krishnagiri.

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C.SARAVANAN, J.

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