IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42834 of 2025
and W.M.P.Nos.47894 and 47896 of 2025

M/s.Horizon Services
Represented by its Proprietor
Ms.Hemavathy Gnansekaran
Prasi Agam, D-402, PA-90
Rediance Empire, Stephenson Road
Perambur, Chennai 600 001. ... Petitioner

Vs.

Deputy State Tax Officer-I
Villivakkam Assessment Circle
PAPJM Building, Annex 2nd Floor
No.1, 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 in order passed by the respondent herein vide GSTIN:33AGKPH4069G1ZG/2019-2020 along with DRC-07 Ref.No.ZD33082432781E both dated 27.08.2024 and quash the same as arbitrary, bad in law and consequently direct the respondent to hear the case on merits.

For Petitioner : M/s.S.Nivithra

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 vide GSTIN:33AGKPH4069G1ZG/2019-2020 along with DRC-07 Ref.No.ZD33082432781E dated 27.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.05.2024 wherein the Petitioner was also called upon to appear for personal hearing. Thus, the impugned Orders have been passed.

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 03.11.2025.

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 50% 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 23.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

27.08.2024 as an addendum to the Show Cause Notice dated 23.05.2024.

8. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 50% 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. 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.

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

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

07.11.2025

Neutral Citation : Yes / No

dna

To:

The Deputy State Tax Officer-I
Villivakkam Assessment Circle
PAPJM Building, Annex 2nd Floor
No.1, Greams Road
Chennai 600 006.

C.SARAVANAN, J.

dna

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