IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42713 of 2025
and
W.M.P.Nos.47780, 47782 & 47783 of 2025

Tvl.Surya Agencies
(Represented by its Proprietor
Kothandapani Durairamalingam)
106, Siruseri Main Road
Siruseri, Chennai, Kancheepuram
Tamil Nadu 600 130. ... Petitioner

Vs.

1.The Deputy State Tax Officer-II (ST)
Kelambakkam Assessment Circle
No.46, Green Ways Road, R A Puram
Commercial Tax Office, 1st Floor,
Room No.118
Chennai 28.

2.The Deputy Commissioner (ST)

No.26, Abhirami Complex
Kanchipuram High Road
Thimmavaram, Chengalpattu 603 101.

3.The Branch Manager
Siruseri Branch
ICICI Bank Ltd. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the first Respondent herein in the order Ref No: GSTIN : 33CVKPD6461K1ZE dated 17th February, 2025 issued along with the summary of the order in form GST-DRC-07 reference No.ZD330225157237J dated 17th February, 2025 passed for the assessment year between April, 2020 to March, 2021, quash the same.

For Petitioner : M/s.S.Vishnupriya

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate for R1 & R2

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents 1 & 2.

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 Respondents 1 & 2.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.02.2025, thereby, demand proposed in DRC-01 dated 25.11.2024 for the tax from April 2020 to March 2021 has been confirmed. The impugned order has been passed since the petitioner failed to respond to the above notice in DRC-01 and reminders sent to the petitioner.

4. The learned counsel for the petitioner would submit that as of 23.07.2025 the petitioner's account has been attached with the second respondent. That apart about 73% of CGST and 67% of SGST already recovered from the petitioner's electronic credit ledger.

5. The learned counsel for the respondent on the other hand, unable to confirm the same.

6. 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 04.11.2025.

7. 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 10% 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, following the consistent view taken under similar circumstances,

the case is remitted back to the 1st 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.

9. In case the amount that is said have been debited from the petitioner's electronic credit ledger on 25.06.2025 as stated above, no further pre-deposit will be required by the petitioner.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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. 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.

13. 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.

14. Needless to state, before passing any such order, the 1st Respondent

shall give due notice to the Petitioner.

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

07.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To:

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C.SARAVANAN, J.

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