



W.P.No.43717 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

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and

W.M.P.Nos.48815 and 48817 of 2025

M/s.Aakash Pharma,
(Represented by Kannan K-Proprietor),
58, Velappa Goundan Valasu, Villarasampatti,
Erode, Tamil Nadu – 638 107
(GSTIN:33BSPPK1969N1Z0)

....Petitioner

Vs.

The Deputy State Tax Officer-2,
Chithode Assessment Circle,
Office of the Assistant Commissioner (ST),
Meenakshi Sudharanar Salai, Tax Building Avenue,
Erode, Tamil Nadu – 638 001.

... 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 pertaining to the
Impugned Order-in-Original bearing Reference



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No.GSTIN:33BSPPK1969N1Z0/2022-23, dated 29.10.2024, along with its

Summary Order in Form DRC-07 bearing Reference No.ZD331024219532X dated 29.10.2024, issued by the respondent, and quash the same as being violative of the principles of natural justice, arbitrary, and unsustainable in law.

For Petitioner : Mr.M.P.Yuvaraj

For Respondent : Mr.TNC Kaushik,
Additional Government Pleader

ORDER

Mr.TNC Kaushik, learned Additional Government Pleader 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



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in FORM GST DRC-07 bearing Ref.No. 33BSPPK1969N1Z0/2022-23 which

was preceded by a Show Cause Notice in GST DRC-01 dated 16.02.2024

wherein the Petitioner was also called upon to appear for personal hearing. The

Petitioner however neither filed any reply nor appeared for the personal hearing

fixed. 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 10.11.2025.

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



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this case.

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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 16.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.10.2024 as an addendum to the Show Cause Notice dated 16.02.2024.

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.



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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 50% 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.



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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.

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Neutral Citation : Yes / No

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To:

The Deputy State Tax Officer-2,
Chithode Assessment Circle,
Office of the Assistant Commissioner (ST),
Meenakshi Sudharanar Salai, Tax Building Avenue,
Erode, Tamil Nadu – 638 001.



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