IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 43051 & 43052 of 2025
and
W.M.P. Nos. 48191, 48192, 48193 & 48194 of 2025

Tvl. Designo Lifestyle Solutions Pvt. Ltd.,
Rep. By its Managing Director,
Mr.T.Maruthi Rao,
Aged about 60 years,
1st floor, No.15,
Khadar Nawaz Khan Road,
Nungambakkam, Chennai – 600 034.

...Petitioner in both WPs

Versus

Assistant Commissioner (ST),
Nungambakkam Assessment Circle,
Managing Director, No.88, 2nd Floor,
Taluk Office Building, Mayor Ramanathan Salai,
Chetpet, Chennai – 600 031.

...Respondent in W.P.No.43051 of 2025

Deputy Commissioner (CT),
DC. GST Appeal, 2nd Floor,

Main Building, Greams Road,
Chennai – 600 006. ...Respondent in W.P.No.43052 of 2025

Prayer in WP.No.43051 of 2025:- Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of respondent's order under Section 73 of TNGST Act, 2017 dated 19.01.2024, bearing Reference No.ZD330124082229K along with an order dated 19.01.2024, in Form GST DRC-07 for the Financial year 2018 – 19, and quash the same.

Prayer in WP.No.43052 of 2025:- Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of respondent's order in Form GST APL 02 (under Rule 108 (3)), dated 06.05.2025, bearing Reference No.ZD3305250347884, for the Financial year 2018-19, and quash the same.

For Petitioner : Ms.S.Sriniranjani in both WPs

For Respondent : Mrs.P.Selvi
Government Advocate in both WPs

COMMON ORDER

These Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondents.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondents.

3. By this common impugned order, both these writ petitions are disposed of.

4. The learned counsel for the petitioner submits that the demand confirmed under the impugned order dated 19.01.2024 in WP.No.43051 of 2025 has already been fully recovered from the petitioner's bank account on 17.07.2025. The learned counsel further submits that the aforesaid *exparte*

order came to be passed as the petitioner failed to respond to the Show Cause Notice in Form GST DRC – 01 dated 11.10.2023 issued for the tax period April 2018 – March 2019.

5. Under similar circumstances, the impugned Orders have been quashed and the cases have been remitted back to the Respondent to pass a fresh order on terms, subject to the Assessee pre-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 the present case.

6. Insofar as W.P.No.43051 of 2025 is concerned, the case is remitted back to the respondent to pass a fresh order, subject to the petitioner depositing the tax equivalent to the amount already recovered from the petitioner's bank account maintained with HDFC Bank on 17.07.2025. No

further deposit is required to be made.

7. The Petitioner shall file a proper reply to the Show Cause Notice in GST DRC-01 dated 11.10.2023, together with the requisite documents to substantiate the case, by treating the impugned Order dated 19.01.2025 as an addendum to the Show Cause Notice dated 11.10.2023, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. 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.

9. 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.

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

11. The Writ Petition in W.P.No.43051 of 2025 stands disposed of with the above observations.

12. In view of the order passed in W.P.No.43051 of 2025, nothing survives for adjudication in W.P.No.43052 of 2025. Accordingly, the writ petition in W.P.No.43052 of 2025 is dismissed as having become infructuous. No costs. Connected Writ Miscellaneous Petitions are closed.

07.11.2025

Index : Yes/No
Neutral Citation :Yes/No
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To

1. Assistant Commissioner (ST),
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Managing Director, No.88, 2nd Floor,
Taluk Office Building, Mayor Ramanathan Salai,
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2. Deputy Commissioner (CT),
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C.SARAVANAN, J.

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C.SARAVANAN, J.

Today, these cases are listed under the caption "for being mentioned" after a Court slip was issued in the morning.

2. Registry is directed to replace the paragraph No.6 in the order dated 07.11.2025 in W.P.Nos.43051 and 43052 of 2025 as follows:-

> *"6.Insofar as W.P.No.43051 of 2025 is concerned, it is informed by the learned counsel for the Petitioner that the disputed tax amount has already been recovered from the Petitioner's bank account on 17.07.2025 maintained with HDFC Bank. Hence, no further deposit is required to be made. The amount already recovered from the Petitioner, shall be subject to verification by the Department."*

3. Registry is directed to incorporate the above paragraph in the order

dated 07.11.2025 and issue a fresh order copy to the parties, the other portion of the aforesaid order remains unaltered.

25.11.2025

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C.SARAVANAN, J.

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and
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