IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No. 44510 of 2025
and WMP.Nos.49658 & 49660 of 2025

Sri Ram Tools
Legal name Tvl.Elkkam Ramalingam
Jayaraman No.09A 9B, SriVaralakshmi
Complex, Singaravelan street
NH-2, Kancheepuram, Tamil Nadu 603 209 ….Petitioner

Vs.

1.The Deputy Commissioner (ST)
Chengalpattu zone,
No.26, Abirami Complex, Mahalakshmi Nagar
Thimmavaram Chengalpattu 603 101

2.The State Tax Officer
Maraimalai Nagar Assessment
No.4/109, 2nd floor, bangalore to Chennai (HW)
Varadharajapuram, Nazarathpettai
Chennai 600123 ..Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the connected records pertaining to the impugned order dated 29.04.2025 made in GSTIN:33AGMPJ5922E1ZK/2018-2019 passed by the 2nd respondent and quash the same and to direct the 1st respondent to reactivate the petitioner's bank account No.185109000112556, City Union Bank, Maraimalai Nagar Branch.

For Petitioner : Mr.J.Siddardhan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.04.2024 passed by the 2nd Respondent, which was preceded by a Show Cause Notice in DRC-01 dated 21.12.2023 followed with 2 Reminders on 15.02.2024 and 15.04.2024 wherein the Petitioner was called upon to appear

for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 29.04.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 14.11.2025.

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 Form DRC-01 dated 21.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.04.2025 as an addendum to the Show Cause Notice dated 21.12.2023.

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 vacated.

9. 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.

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.

20.11.2025

Neutral Citation : Yes / No
gv

To:

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C.SARAVANAN.,J

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