IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45173 of 2025
and
W.M.P.Nos.50321 and 50322 of 2025

M/s.Techno Crafts,
Represented by its Managing Partner,
B.Baskaran ... Petitioner

Vs.

1.The Deputy Commissioner (ST)(FAC),
Tambaram Zone,
No.4th Floor, Room No.422,
Rapjm Building,
No.1, Greams Road, Chennai – 600 006.

2.The Commercial Tax Officer (FAC),
Pammal Assessment Circle,
Integrated Commercial Taxes and
Registration Department Building,
Room No.350, 3rd Floor, Nandanam,
Chennai – 600 035. ... 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 30.08.2024 (Ref.No.ZD330824286626Y) for FY 2019-2020 passed by the 2nd respondent and quash the same and to direct the 1st respondent to reactivate the petitioner's bank account No.4551201000120, Canara Bank, cowl bazar Branch and account No.50200050678592, HDFC Bank, Pallavaram Branch.

For Petitioner : Mr.J.Siddardhan

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024 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 30.08.2024.

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 04.11.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the concerned Respondent 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 concerned 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 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

8. In case the Petitioner complies with the above stipulations, the Respondent concerned 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 concerned 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 concerned 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.

25.11.2025

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To:

1.The Deputy Commissioner (ST)(FAC),
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2.The Commercial Tax Officer (FAC),
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Integrated Commercial Taxes and
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C.SARAVANAN, J.

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