



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44543 of 2025

and

W.M.P.Nos.49695 & 44696 of 2025

M/s.EPA Properties Limited
Rep by its Director Mr.Syed Khader Basha
S/o Syed Imam Sahib
No.4, Moores Road, Egmore, Chennai 600 006

Petitioner

Vs.

The Deputy State Tax Officer-1
Office of the Deputy State Tax Office
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai
Chetpur, Chennai 600031

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorarified Mandamus to call for the records of the
impugned Order Ref.No.ZD33042413448OT dated 17.04.2024 passed by the



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respondent and quash the same and consequently direct the respondent to provide the petitioner with an opportunity of fresh hearing.

For Petitioner : Mr.S.Sathish Kumar

For Respondent : Mrs.K.Vasanthamala

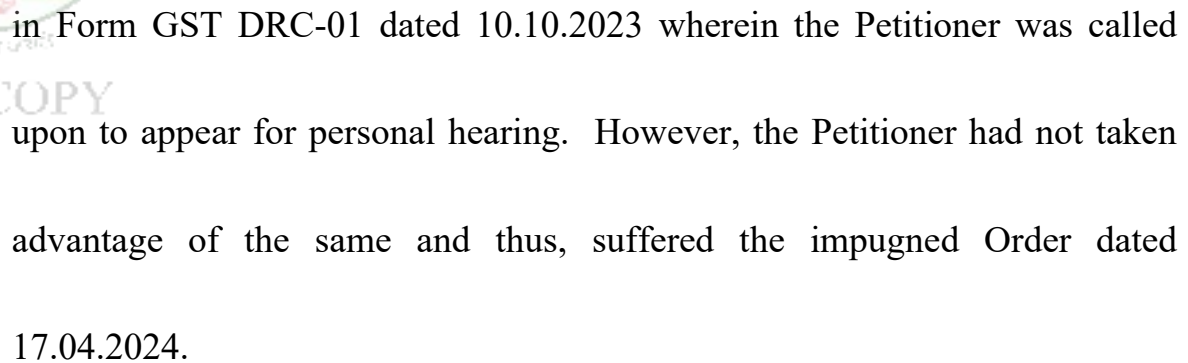
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. GSTIN/33AACCE0855G1Z0/2018-2019 dated 17.04.2024 of the Respondent, which was preceded by a Show Cause Notice



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



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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 10.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 17.04.2024 as an addendum to the Show Cause Notice dated 10.10.2023.

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.

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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. It is made clear that any amount deposited or recovered by the petitioner shall be adjusted towards 50% of the disputed tax.



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13. 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:

The Deputy State Tax Officer-1
Office of the Deputy State Tax Office
Nungambakkam Assessment Circle
No.88, Mayor Ramanathan Salai
Chetpur, Chennai 600031



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C.SARAVANAN, J.

gv



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