IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43775 of 2025
and
W.M.P.No.48881 of 2025

Mrs.Sugumaran Saraswathy
Proprietor of Tvl.COCOBELLA TRADING COMPANY
No.16/21, GMM Street, 1st Floor,
Thousand Lights, Chennai – 600 006. ... Petitioner

Vs.

1.The Commercial Tax Officer,
Nungambakkam, Central-III,
Chennai Central.

2. The Deputy Commissioner (Appeal)
GST Appeal, Chennai-II,
No.1, Greams Road, Commercial Tax offices,
Annex Building, Chennai-06. ... 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 records of the 1st respondent in DRC-07 Ref.No.ZD330224105936L dated 19.02.2024 and quash the same as illegal and consequentially direct the 1st respondent to remand back for fresh consideration on merits after considering the explanation of the petitioner.

For Petitioner : Mr.V.S.Malolanarasimhan

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the 1st 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 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order

in FORM GST DRC-07 bearing Ref.No. ZD330224105936L dated 19.02.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 12.10.2023 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 19.02.2024.

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

this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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 12.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2024 as an addendum to the Show Cause Notice dated 12.10.2023.

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 1st Respondent.

9. In case the Petitioner complies with the above stipulations, the 1st 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 1st 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.

12. Needless to state, before passing any such order, the 1^{st} 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.

18.11.2025

Neutral Citation : Yes / No

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To:

1.Assistant Commissioner (ST) (FAC),
Kodungaiyur Assessment Circle,
Integrated Commercial Taxes Complex,
32, Elephant Gate Bridge Road,
Chennai – 600 003.

2.The Branch Manager,
Yes Bank Limited,
Ground Floor,
161/163, Madhavaram High Road,
Chennai – 600 011.

C.SARAVANAN, J.

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