



W.P.No.43962 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43962 of 2025

and

W.M.P.Nos.49068 and 49071 of 2025

M/s.Andromeda Sales and Distribution Private Limited,
Represented by its Authorised Representative
K.Saravanan ... Petitioner

Vs.

The State Tax Officer,
Mylapore Assessment Circle,
Nandanam, Chennai - 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent and to quash the impugned Assessment Order dated 04.08.2025 bearing GSTIN No.33AAECC0028R1ZO/2021-2022 passed by the Respondent as arbitrary.

For Petitioner : Mr.J.Ashish

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate



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ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 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 Respondent.

3. The Petitioner is before this Court against the impugned Order dated 04.08.2025 wherein the demand proposed in the Show Cause Notice in FORM GST DRC-01 dated 28.06.2023 has been confirmed.

4. In the aforesaid Show Cause Notice dated 28.06.2023, the Petitioner was called upon to file a Reply by 27.07.2023 and to appear for a personal hearing on 28.07.2023.

5. The Petitioner did not file the Reply on the date specified above. Thereafter, Reminders were sent on 07.11.2024, 19.04.2025 and 21.05.2025. Upon receipt of the same, the Petitioner filed part Replies on 04.01.2025,



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05.05.2025 and 30.07.2025 seeking further time.

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6. The Petitioner has now approached this Court stating that the impugned Order dated 04.08.2025 has been passed in violation of Principles of Natural Justice.

7. A reading of the timelines mentioned above indicates that the Petitioner has not cooperated with the Respondent inasmuch as the Show Cause Notice in FORM GST DRC-01 was issued as early as 28.06.2023.

8. That apart, proceedings were commenced as early as 15.12.2022 followed by Intimation Notice in FORM GST ASMT-10 dated 18.02.2023 and thereafter the Intimation Notice in FORM GST DRC-01A dated 27.04.2023. Thereafter, proceedings were initiated under Section 73 of the respective GST enactments which has culminated in the impugned Order dated 04.08.2025.

9. As such, the Petitioner has not made out any ground for interfering with the impugned Order passed by the Respondent confirming the demand vide impugned Order dated 04.08.2025.



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10. It appears that the Petitioner can be given a liberty to file a statutory appeal before the appellate forum under Section 107 of the respective GST enactments within the stipulated time in this order.

11. Therefore, this Writ Petition is disposed of granting liberty to the Petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order. Thereafter, the Appellate Authority shall entertain the appeal and dispose of the same on merits on its turn after hearing the Petitioner without reference to the aspect of limitation.

12. In case the Petitioner fails to file such an appeal within such time, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, the Petitioner shall pre-deposit the amount as is required under Section 107 of the respective GST enactments together with an application for condoning the delay in filing the appeal.



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14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18.11.2025

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To:

The State Tax Officer,
Mylapore Assessment Circle,
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C.SARAVANAN, J.

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