# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.47840 of 2025
and
W.M.P.Nos.53426 and 53428 of 2025

Tvl.A.Kumar Hardwares,
Rep by its Proprietor
Mr.Appadurai Jebakumar. ... Petitioner

Vs.

1.The State Tax Officer,
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu – 603 001.

2.The Deputy Commissioner (ST),
Chengalpattu Division,
No.26, Abhirami Complex,
Mahalakshmi Nagar, Thimmavaram,
Chengalpattu – 603 101.

3.The Branch Manager,
City Union Bank Ltd,
No.2/18, Station Road,
Singaperumal Koil, Chengalpattu – 603 204. ... 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 Respondents vide Impugned order dated 04.06.2024 passed by the 1st Respondent for the Financial Year 2017 – 2018 issued in GSTIN

33AJLPJ9144Q1ZJ/2017-18 and the Impugned Recovery Notice vide GST Form DRC – 13 dated 04.07.2025 issued by the 2nd Respondent to the 3rd Respondent and quash the same as illegal, arbitrary and in violation of principles of Natural Justice and direct the 1st Respondent to conduct fresh proceedings whereby giving opportunity to the Petitioner.

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| For Petitioner | : | Mr.Ali Hassan Khan |
| For Respondents | : | Mr.V.Prashanth Kiran<br>Government Advocate<br>for R1 and R2 |

**ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the 1st and 2nd 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 1st and 2nd Respondents.

3. This is the second round of litigation before this Court.

4. Earlier, the Petitioner had challenged an assessment order dated 18.10.2023 in W.P.No.6974 of 2024. This Court vide order dated 19.03.2024 set aside the aforesaid assessment order and the case was remitted back,

subject to the Petitioner depositing 10% of the disputed tax. Relevant portion of the order dated 19.03.2024 in W.P.No.6974 of 2024 is reproduced below:-

> *7.Therefore, the impugned assessment order dated 18.10.2023 is quashed subject to the condition that the Petitioner remits 10% of the disputed tax demand as agreed to within a maximum period of two weeks from the date of receipt of a copy of this order. Within the aforesaid period, the Petitioner is also permitted to submit a reply to the Show cause notice. Upon receipt thereof and upon being satisfied that 10% of the disptued tax demand was received, the assessing officer is directed to provide a reasonable opportunity to the petitioner, including a personal hearing, and thereafter issue a fresh assessment order within a period of two months from the date of receipt of the petitioner's reply. In view of the assessment order being quashed, the bank attachment shall stand raised forthwith.*

5. Thereafter, the Petitioner was given an opportunity of personal hearing. However, the Petitioner failed to take advantage of the same. The Petitioner neither filed a reply nor complied with the aforesaid order of this Court by depositing the amount as was required in terms of Paragraph No.7 of the aforesaid order and thus the impugned order in this Writ Petition has been passed on 04.06.2024.

6. In the affidavit filed in support of the present writ petition, the Petitioner has merely stated that the Petitioner suffered from serious health ailment and was bed-ridden taking treatment during the month of April and

May 2024 for failure to participate in the assessment proceedings. However, there is no explanation as to why the Petitioner did not approach this Court on an earlier occasion after the impugned order was passed on 04.06.2024.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit entire disputed tax as a condition for *denovo* adjudication.

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 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.

9. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing the entire disputed tax confirmed vide impugned order 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.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of entire disputed tax as ordered above. This will be however subject to verification by the Respondent.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 05.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 04.06.2024 as an addendum to the Show Cause Notice dated 05.08.2023.

12. 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 vacated.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

14. 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.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

**09.12.2025**

Neutral Citation: Yes / No
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To:

1.The State Tax Officer,
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No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu – 603 001.

2.The Deputy Commissioner (ST),
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**C.SARAVANAN, J.**

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