IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44047 of 2025
and
W.M.P.Nos.49143a and 49145 of 2025

JKM Civil Contractors (Chennai) Private Limited,
Rep by its Director R.Kathirvel,
P.No.9, Vanchinathan Street,
Ex Senthil Nagar, Thirumullaivoyal,
Tiruvallur, Tamil Nadu 600 062. ... Petitioner

Vs.

The Commercial Tax Officer,
STO, Tiruverkadu, Poonamallee,
Tamil Nadu-600 077. ... 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 on the file of the respondent leading to the issuance of Impugned Order dated 31.08.2024 vide Ref No.ZD330824304434M/2019-20 passed by the respondent and quash the same, and consequently direct the respondent to re-adjudicate the Show

Cause Notice after giving an opportunity of personal hearing and shall pass a fresh speaking order in accordance with law.

For Petitioner : Mr.Sathyanarayana AG

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

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ORDER

Mr.V.Prashanth Kiran, leanred 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. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No. ZD330824304434M/2019-20 dated 31.08.2024, which was preceded by a Show Cause Notice in GST DRC-01

dated 20.05.2024 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 31.08.2024.

4. The Petitioner was also issued with Reminders on 13.07.2024, 16.08.2024 and 27.08.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 02.08.2024, 21.08.2024 and on 28.08.2024. Thus, the impugned Order has been passed.

5. 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 12.11.2025.

6. 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.

7. Therefore, to balance the interest of both parties viz., the 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024.

9. 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 Respondent.

10. 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 raised/vacated.

11. 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.

12. 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.

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

14. 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:

The Commercial Tax Officer,
STO, Tiruverkadu, Poonamallee,
Tamil Nadu-600 077.

C.SARAVANAN, J.

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