WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45900 of 2025 and
W.M.P.No.51174 of 2025

Baskaran S …. Petitioner

Vs.

1.The Deputy Commissioner (CT)
GST Appeal, CHENNAI-I
Dc (ST,GST Appeal Chennai-II),
CT Main Building, 2nd Floor,
Chennai-6.

2. Assistant Commissioner (ST),
Poonamallee Assessment Circle,
Station:4/109, Third Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai 600 123. ... 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

https://www.mhc.tn.gov.in/judis

WEB COPY

2nd respondent's order dated 25.12.2023 bearing Reference No.ZD3312231945694 (tax period July 2017-2018) in GSTIN No.33AEFPB7640L1ZL and quash the same as it is in gross violation of principles of natural justice and consequently direct the 2nd respondent to provide an opportunity to the petitioner to respond to the Show Cause Notice dated 29.09.2023 in Form GST DRC-01 and Annexure bearing Reference:ZD330923239293C issued by the 2nd respondent.

For Petitioner : M/s.Sarvabhauman Associates
For Mr.Sam Jayaraj Houston

For Respondents : Mr.C.Harsharaj,
Special Governmnet Pleader

****

ORDER

After hearing the learned counsel for the petitioner and the learned counsel for the respondents, it is seen that in this writ petition, the petitioner has challenged the impugned order dated 25.12.2023 passed by the second respondent, the original authority for the tax period 2017-2018.

2. The impugned order came to be passed as the petitioner failed to

https://www.mhc.tn.gov.in/judis

WEB COPY

respond to the notice in DRC-01 dated 29.09.2023. The petitioner thereafter filed an appeal belatedly before the first respondent on 18.05.2024, which was rejected vide order dated 25.03.2025.

3. It appears that the petitioner has deposited 10% of the disputed tax at the time of filing of the appeal on 18.05.2024 before the first respondent against the impugned order dated 25.12.2023, as prescribed under the respective GST enactments.

4. In Paragraph 6 of the affidavit filed in support of the present writ petiton, it is stated as follows:-

> "**6**. I submit that I am a 61 years-senior citizen and he is having health issues, he is having severe illness of HEREDITARY HEMORRHAGIC TELANGIECTASIA health issues, is having severe health issues in the last three months more than 4 times he admitted in hospital and could not check the portal. Only recently I came to know that the 2nd respondent had uploaded order dated 25.12.2023 bearing Reference No.ZD3312231945694 under section 73 of the TNGST Act, 2017 stating there is difference in Tax Liability

https://www.mhc.tn.gov.in/judis

WEB COPY

(GSTR3B Vs GSTR1) about Rs.89,424/- and Input Tax Credit Wrong Availment. In the said order it was also stated that DRC01 No.ZD330923239293C was issued on 29.09.2023 and reminder with personal hearing notice issued on 03.11.23 and 05.12.23. Therefore I was directed to the pay the Tax liablity with penalty."

5. Recording the submissions of the petitoiner in Paragraph 6 of the affidavit, and following the consistent view taken in similar circumstances, the impugned order is quashed and the case is remitted back to the second respondent to redo the exercise, subject to the condition that the petitioner pre-deposits another 40% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

6.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated

https://www.mhc.tn.gov.in/judis

WEB COPY

25.12.2023 as an addendum to the Show Cause Notice dated 29.09.2023.

7. In case the Petitioner complies with the above stipulations, the first 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.

8. In case the Petitioner fails to comply with any of the stipulations, the first 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.

https://www.mhc.tn.gov.in/judis

WEB COPY

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

01.12.2025

nvi

Neutral Citation : Yes / No

To:

1.The Deputy Commissioner (CT)
GST Appeal, CHENNAI-I
Dc (ST,GST Appeal Chennai-II),
CT Main Building, 2nd Floor,Chennai-6.

2. Assistant Commissioner (ST),
Poonamallee Assessment Circle,
Station:4/109, Third Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai 600 123.

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.,

nvi

W.P.No.45900 of 2025 and
W.M.P.No.51174 of 2025

https://www.mhc.tn.gov.in/judis

WEB COPY

01.12.2025

https://www.mhc.tn.gov.in/judis