IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44057 of 2025
and
W.M.P.Nos.49157 and 49159 of 2025

Tvl.Ambiga Motors,
Represented by its Partner,
Prasanthkumar Paranthaman ... Petitioner

Vs.

1.The State Tax Officer,
O/o.The Commercial Tax Officer,
Vellore (South) Assessment Circle,
Vellore.

2.The Assistant Commissioner (ST),
O/o.The Assistant Commissioner,
Vellore (North), Vellore. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned proceedings passed by the 1st respondent in impugned order the Form GST DRC 07 bearing Ref.No.ZD330625174441H dated 17.06.2025 along with Annexure vide GSTIN No.33ABKFA3285A1ZU/2021-22 dated 17.06.2025 for the A.Y.2021-2022 to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 dated 17.06.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 17.04.2025 wherein the Petitioner was also called upon to appear for personal hearing.

4. The Petitioner was also issued with Reminders on 21.04.2025, 30.04.2025 and 08.05.2025, 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 28.04.2025, 06.05.2025 and on 14.05.2025. 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 Order has already expired.

6. Under similar circumstances, Order has been quashed and case has been remitted back to the concerned Respondent to pass a fresh order on terms subject to such Assessee depositing 10% 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 concerned Respondent to pass a fresh order subject to the Petitioner depositing 10% 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 17.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.06.2025 as an addendum to the Show Cause Notice dated 17.04.2025.

9. In case the Petitioner complies with the above stipulations, the concerned 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. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

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

12. It is made clear that recovery of 10% of the disputed tax ordered above pertains only to the impugned Order dated 17.06.2025.

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

14.11.2025

Neutral Citation : Yes / No

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To:

1.The State Tax Officer,
O/o.The Commercial Tax Officer,
Vellore (South) Assessment Circle,
Vellore.

2.The Assistant Commissioner (ST),
O/o.The Assistant Commissioner,
Vellore (North), Vellore.

C.SARAVANAN, J.

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