IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44900 of 2025
and
W.M.P.Nos.50090 and 50091 of 2025

Kandasamy Indirani ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tirupur Rural – I Assessment Circle,
No.42, Commercial Taxes Building 1st Floor,
Kumaran Road,
Tirupur – 641 601.

2.HDFC Bank,
Kangayam Branch,
No.412/5, Tirupur Road,
Tamil Nadu – 638 701.
Rep by Authorized Signatory.

3.Indusind Bank,
Tirupur Branch,
No.1 & 32(A), KMA Buildings,

Eswaran Kovil North Street,
Tirupur – 641 604.
Rep by Deputy Branch Manager. ... 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 of the 1st Respondent leading to issuance of impugned order dated 30.12.2024 (vide Reference No.ZD3312242709097) and quash the same.

For Petitioner : Mr.K.M.C.Arunmokan

For Respondents : Mrs.K.Vasanthamala
Government Advocate
for R1
Mr.C.Mohan and
M/s.Rexy Josephine Mary for
M/s.King and Partridge
for R2

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the 1st Respondent and Mr.C.Mohan and M/s.Rexy Josephine Mary for

M/s.King and Partridge learned counsel takes notice for the 2nd Respondent.

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 Respondent and the learned counsel for the 2nd Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.12.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.10.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 30.12.2024.

4. 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. The present Writ Petition has been filed only on 07.11.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 1st Respondent(s) 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

30.12.2024 as an addendum to the Show Cause Notice dated 03.10.2024.

8. 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.

9. 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.

10. 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.

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

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

19.11.2025

Neutral Citation:Yes/No
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To:

The Assistant Commissioner (ST),
Tirupur Rural – I Assessment Circle,
No.42, Commercial Taxes Building 1st Floor,
Kumaran Road,
Tirupur – 641 601.

C.SARAVANAN, J.

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