IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46151 of 2025
and
W.M.P.Nos.51474 and 51475 of 2025

Tvl.Nazer Enterprise
Represented by its Proprietor,
Nazeer Jahufer Ali Hameed Imthad. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
No.1, PAJPM Building, 6th Floor,
Greams Road, Chennai – 600 006.

2.The Deputy Commissioner (GST Appeal), Chennai – I,
PAPJM Building, Greams Road,
Chennai – 600 006. ... 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 impugned order under Section 73 dated 25.02.2025 having reference Number ZD330225257375G for the tax period April 2020 to March 2021 and the rectification order dated 30.07.2025 having reference Number ZD3307253419735 for the tax period April 2020 to March 2021, both passed by the 1st Respondent and quash the same or in the alternative permit the Petitioner to file a statutory appeal with the 2nd Respondent.

For Petitioner : Mr.S.Anandh

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 stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the Order dated 25.02.2025 in Form GST DRC – 07 for the tax period 2020 – 2021 which was preceded by a Show Cause Notice in DRC – 01 dated 25.11.2024 to which the Petitioner replied on 25.12.2024.

4. The Petitioner had attempted to rectify the impugned order by filing an application under Section 161 of the respective GST enactments on 24.06.2025 which has been rejected by the 2nd mentioned impugned order dated 30.07.2025.

5. The learned counsel for the Petitioner further submits that the Petitioner is willing to deposit 25% of the disputed tax in cash on terms for *de novo* proceedings.

6. The learned Government Advocate for the Respondents submits that the Petitioner's reply to the Show Cause Notice dated 25.11.2024 is incomplete and without any documents to substantiate the defence and thus the impugned assessment order has been passed.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

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. 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 on merits subject to the Petitioner depositing 25% 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

13. 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.

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

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

02.12.2025

Neutral Citation:Yes/No
jas

To:

1.The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
No.1, PAJPM Building, 6th Floor,
Greams Road, Chennai – 600 006.

2.The Deputy Commissioner (GST Appeal), Chennai – I,
PAPJM Building, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

jas

W.P.No.46151 of 2025
and
W.M.P.Nos.51474 and 51475 of 2025

02.12.2025