



W.P.No.44061 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44061 of 2025

and

W.M.P.Nos.49165 and 49166 of 2025

Tvl.Asian Building Consultant,
Represented by its Proprietor,
Renganathan

... Petitioner

Vs.

The State Tax Officer,
Kodambakkam Assessment Circle,
No.1, 4th Floor, PAPJM Annex Building,
Greens Road,
Chennai – 600 006.

... Respondent

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 impugned order under Section 73 dated 23.08.2024 having Reference No: ZD330824205505L passed by the respondent for the financial year 2019 – 2020 and quash the same as illegal, erroneous on facts and violative of principles of natural justice.



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For Petitioner : Mr.T.Suresh

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned 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.ZD330824205505L dated 23.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.05.2024 wherein the Petitioner was also called upon to appear for personal hearing.



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4. The Petitioner was also issued with Reminders on 05.07.2024 and 14.08.2024, 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 09.07.2024 and on 16.08.2024. 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 Order has already expired.

6. Under similar circumstances, Order has been quashed and case has 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.

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



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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 29.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 29.05.2024.

9. 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.

10. 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.



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

12. It is made clear that recovery of 50% of the disputed tax ordered above pertains only to the impugned Order dated 23.08.2024.

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:

The State Tax Officer,
Kodambakkam Assessment Circle,
No.1, 4th Floor, PAPJM Annex Building,
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Chennai – 600 006.



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C.SARAVANAN, J.

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