IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44440 of 2025
and
W.M.P.Nos.49558 and 49559 of 2025

Mrs.Nalatha Melbin Nadar
Proprietrix of Sharon Translink
No.3, Gopal Chetty Street,
Rajaji Salai, Behind Andhra Bank,
Chennai – 600 001. ... Petitioner

Vs.

1.The Deputy State Tax Officer-II
Muthialpet Assessment Circle,
3rd Floor, Room No.319, No.32,
Integrated Commercial Taxes Offices Complex
Elephant Gate Road, Chennai – 600 003.

2. The Deputy Commissioner (ST)
North I, Chennai North Division
5th Floor, Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003. ... 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 1st respondent in DRC-01 dated 14.08.2023 and the consequential order in GSTIN:33AUYPN9998AIZR/2020-21 along with Form GST DRC 07 dated 30.09.2024 relying on the Form 26AS relating to Tax Deduction at Source under the Income Tax 1961, quash the same, and further direct the 1st respondent to take action in accordance with the provisions of Goods and Services Tax Act, 2017.

For Petitioner : M/s.G.Anisha

For Respondents : Mrs.K.Vasanthamala, Government Advocate

****

O R D E R

The petitioner is before this Court challenging the order dated 30.09.2024. The impugned order was preceded by a notice in DRC-01 dated 14.08.2023 pertaining to the tax period from April 2020 to March 2021.

2. The specific case of the petitioner is that the services rendered by the petitioner are exempted under Notification No.12/2017-CT (Rate) dated

28.06.2017, which is extracted below:

> " Services by way of giving on hire-(b) to a goods transport agency, a means of transportation of goods".

3. The above submissions of the petitioner cannot be countenanced, as the petitioner failed to respond to the notice and the impugned proceedings. However, the petitioner is at liberty to file a proper reply, subject to depositing 50% of the disputed tax confirmed under the impugned order dated 30.09.2024, either through the petitioner's electronic cash ledger or in cash, within a period of 30 days from the date of receipt of a copy of this order.

4. In case the petitioner complies with the above stipulation, 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 from the date of such reply and pre-deposit. Subject to the petitioner complying with the above stipulation, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

5. In case the petitioner fails to comply with any of the above stipulations, the 1st respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed in limine today.

6. This Writ Petition is disposed of with the above directions. No costs. Consequently, connected W.M.Ps are closed.

18.11.2025

nvi
Neutral Citation : Yes / No

To:

1.The Deputy State Tax Officer-II
Muthialpet Assessment Circle,
3rd Floor, Room No.319, No.32,
Integrated Commercial Taxes Offices Complex
Elephant Gate Road, Chennai – 600 003.

2. The Deputy Commissioner (ST)
North I, Chennai North Division

5th Floor, Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

C.SARAVANAN, J.

nvi

W.P.No.44440 of 2025 and
W.M.P.Nos.49558 and 49559 of 2025

18.11.2025