IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44658 of 2025
and
W.M.P.Nos.49815 and 49818 of 2025

Star Granites
Represented by its Partner
Rizwan Shamohmed Sahib ... Petitioner

Vs.

The Deputy State Tax Officer – 1,
(also known as the Deputy Commercial Tax Officer)
Krishnagiri – 11, Hosur, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the file of the Respondent herein in GSTIN/33ADGFS4863E2Z1/2019-20 in FORM GST DRC – 07 in Order Reference No.ZD331223002519U dated 01.12.2023 and quash the same.

For Petitioner : M/s.K.Siri Chandana

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice fpr the 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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 01.12.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.11.2023 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 01.12.2023.

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 10.11.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back 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 Respondent to

pass a fresh order subject to the Petitioner depositing 100% 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 22.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 01.12.2023 as an addendum to the Show Cause Notice dated 22.11.2023.

8. 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 vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 100% 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 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. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 100% as ordered above.

11. Needless to state, before passing any such order, the 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.

21.11.2025

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To:

The Deputy State Tax Officer – 1,
(also known as the Deputy Commercial Tax Officer)
Krishnagiri – 11, Hosur, Tamil Nadu.

C.SARAVANAN, J.

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