IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44661 of 2025
and
W.M.P.Nos.49821, 49822, 49825 & 49826 of 2025

Krishnan Anandakumar ... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Trichy Road Circle,
4th Floor, Commercial Taxes Building,
Dr. Balasundaram Road,
Coimbatore, Tamil Nadu – 641018.

2. The Commercial/State Tax Officer,
Trichy Road Circle,
2X4J+JQR, ATD Road,
Race Course, Gopalapuram,
Coimbatore, Tamil Nadu - 641018.

3. The Branch Manager,
Canara Bank,
Canara Bank, 256 A.
Trichy Road,
Coimbatore, Tamil Nadu – 641018. ... Respondents

Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the First and Second Respondent and quash the Impugned order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33ADDPA0977E1Z3 dated 24.02.2025 along with Summary of the Order in Form GST DRC 07 dated 24.02.2025 having Reference No. ZD330225239892C passed by the First Respondent for the FY 2020-21.

For Petitioner : Mr.N.V.Balaji

For R1 & R2 : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for R1 and R2.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader for R1 and R2, this Writ Petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 24.02.2025 passed under Section 73 of the respective GST

enactments, along with the Summary Order dated 24.02.2025, for the assessment year 2020-2021.

4. The impugned order was preceded by a show cause notice in DRC-01 dated 24.11.2024 followed by three reminders dated 08.01.2025, 24.01.2025 and 28.01.2025. The petitioner failed to reply to the show cause notice, and thus, suffered the impugned order.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 15.11.2025.

6. 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.

7. Therefore, to balance the interest of both parties viz., the Assessee

and the Revenue, this case is remitted back to the 1st respondent to pass a fresh order 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.

8. Within such time, the petitioner shall also file a reply to the show cause notice dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the show cause notice dated 24.11.2024.

9. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned order.

12. In case the petitioner fails to comply with any of the stipulations, the 1st and 2nd respondents are 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.

13. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

18.11.2025

raja

Neutral Citation : Yes / No

To

1. The Assistant Commissioner (ST),
   Trichy Road Circle,
   4th Floor, Commercial Taxes Building,

Dr. Balasundaram Road,
Coimbatore, Tamil Nadu – 641018.

2. The Commercial/State Tax Officer,
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   2X4J+JQR, ATD Road,
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   Canara Bank,
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   Trichy Road,
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C.SARAVANAN, J.

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