IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47694 of 2025
and
W.M.P.Nos.53236 & 53237 of 2025

Venugopal Prakash Kumar ... Petitioner

Vs.

1.Deputy State Tax Officer (CT)
Adyar Assessment Circle
2nd Floor, Room No.244
Integrated Building for Commercial Taxes
And Registration Department
Nandanam, Chennai 600 035.

2.Assistant Commissioner (ST)
Adyar Assessment Circle
2nd Floor Room No.244
Integrated Building for Commercial Taxes
and registration Department
Nandanam, Chennai 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned order of the 2nd Respondent in GSTN/33AAGPP9611G1ZQ/2017-18 dated

26.12.2023 and Summary of the Order in the Reference No: ZD331223211494V dated 26.12.2023 and the consequential Intimation notice dated 08.09.2025 of 2nd respondent and quash the same.

For Petitioner : Mr.M.Hariharan

For Respondents : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 impugned Order dated 26.12.2023 of the 2nd Respondent, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 26.09.2023 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 26.12.2023.

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 10% 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 2nd 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 26.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.12.2023 as an addendum to the Show Cause Notice dated 26.09.2023.

8. In case the Petitioner complies with the above stipulations, the 2nd 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 petitioner not being in arrears of any other amount barring the amount demanded vide the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

11. Needless to state, before passing any such order, the 2nd 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.

05.12.2025

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To:

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2.The Assistant Commissioner (ST)
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C.SARAVANAN, J.

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