IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos. 45072 & 45077 of 2025
and
WMP.Nos.50221, 50222, 50225 & 50228 of 2025

Tvl.S.M.Ayurvedic
Rep by its Proprietor – K.Padmavathi
NO.377, Poonamallee High Road
Chennai 600 106. ….Petitioner in both the cases

Vs.

1.The Deputy State Tax Officer-II
Arumbakkam Assessment Circle
No.F-50, 2nd floor, 1st Avenue
Anna Nagar East, Chennai 600 102

2.The Assistant Commissioner (ST)
Arumbakkam Assessment Circle
No.F-50, 2nd floor, 1st Avenue
Anna Nagar East, Chennai 600 102 ..Respondents in both the cases

Prayer in W.P.No.45072 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the first respondent impugned order dated 19.08.2024 with Ref.No.GSTIN/33AJNPP5204B1ZL/2019-20 and quash the same.

Prayer in W.P.No45077 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the first respondent impugned order dated 31.01.2024 with Ref.No.GSTIN/33AJNPP5204B1ZL/2020-21 and quash the same.

For Petitioner in both cases : Mr.Adithya Reddy

For Respondents in both cases : Mr.TNC.Kaushik
Additional Government Pleader

COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned

Orders dated 19.08.2024 and 31.01.2024 of the concerned Respondent, which were preceded by the Show Cause Notices in Form GST DRC-01 dated 27.05.2024 and 20.11.2023 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 Orders dated 19.08.2024 and 31.01.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Orders have already expired. The present Writ Petitions have been filed only on 18.11.2025.

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 these cases.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the concerned Respondent to pass a fresh orders subject to the Petitioner depositing the disputed tax as tabulated below 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.

Details of Pre-deposit:-

W.P.No.	Date of Impugned Order	Pre-deposit
45072/2025	19.08.2024	50%
45077/2025	31.01.2024	50%

7. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 dated 27.05.2024 and 20.11.2023 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 19.08.2024 and 31.01.2024 as an addendum to the respective Show Cause Notices dated 27.05.2024 and 20.11.2023.

8. In case the Petitioner complies with the above stipulations, the concerned Respondent shall proceed to pass final 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. 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 the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Orders.

10. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

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

12. These Writ Petitions stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

20.11.2025

Neutral Citation : Yes / No
gv
To:

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Arumbakkam Assessment Circle
No.F-50, 2nd floor, 1st Avenue
Anna Nagar East, Chennai 600 102

2.The Assistant Commissioner (ST)
Arumbakkam Assessment Circle
No.F-50, 2nd floor, 1st Avenue
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C.SARAVANAN.J

gv

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