IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47824 of 2025
and
W.M.P.Nos.53402 and 53403 of 2025

Mr.M.Rajesh Kumar
Proprietor of V Marke Enterprises,
No.181/10A, Abirami Nagar, 11th street,
Maduravoyal, Chennai – 600 095.
GSTIN:33BTMPR1315M1ZG ... Petitioner

Vs.

1.The Deputy Commissioner (Appeal),
GST Appeal, Chennai-II,
No.1, Greams Road, Commercial Tax Offices,
Annex Building, Chennai-600006.

2. The Deputy State Tax Officer-2,
Vanagaram Assessment Circle,
Office of the Assistant Commissioner (ST),
Integrated CT Building, No.4/109,
Chennai-Bangalore High Road, Varadharajapuram
Nazarathpet, Poonamallee-600 123. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 2nd respondent pertaining to impugned order dated 18.11.2024, passed by the 2nd respondent made in Reference No.ZD3311241341044 (GSTIN.33BTMPR1315M1ZG) and quash the same.

For Petitioner : Mr.V.Balakarthikeyan
For Respondents : Mrs.P.Selvi,
Government Advocate
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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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. GSTIN: ZD3311241341044 dated 18.11.2024 of the 2nd Respondent after the petitioner's application for rectification of the impugned order dated 18.11.2024 was rejected on 06.06.2025.

4. The impugned order was preceded by a Show Cause Notice in GST DRC-01 dated 09.02.2024 followed by reminders on 26.03.2024, 24.05.2024 and 10.06.2024 wherein the Petitioner was called upon to file a reply and appear for personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 03.04.2024, 28.05.2024 and 12.06.2024 and thus, suffered the impugned Order dated 18.11.2024.

5. 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 04.12.2025.

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, the case is remitted back to the 2nd Respondent to pass a fresh order subject to the Petitioner depositing 50% 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 in GST DRC-01 dated 09.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 18.11.2024 as an addendum to the Show Cause Notice dated 09.02.2024.

9. In case the Petitioner complies with the above stipulations, the 2nd t 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% 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.

11. 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.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

16.12.2025

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Neutral Citations: Yes/No

To:

1.The Deputy Commissioner (Appeal),
GST Appeal, Chennai-II,
No.1, Greams Road, Commercial Tax Offices,
Annex Building, Chennai-600006.

2. The Deputy State Tax Officer-2,
Vanagaram Assessment Circle,
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C.SARAVANAN, J.

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