**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 04.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.47075 of 2025
and
W.M.P.Nos.52623 and 52624 of 2025

M/s.KVN Signs,
Represented by its Proprietor
S.Sivakumar. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
Tambaram Zone,
Chennai – 600 006.

2.The Assistant Commissioner (ST),
Tambaram Assessment Circle,
Chennai – 600 006. ... 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 relating to the impugned order dated 06.02.2025 passed by the 2nd respondent in Reference No.ZD330225065990E (GSTIN:33BCNPS4283D1ZF), quash the same.

For Petitioner : Mr.V.Balakarthikeyan

For Respondents : Mr.C.Harsharaj
Special Government Pleader

**ORDER**

Mr.C.Harsharaj, learned Special Government Pleader 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 dated 06.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 06.02.2025.

4. The Petitioner was also issued with Reminders on 30.12.2024, 21.01.2025 and on 29.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 06.01.2025, 28.01.2025 and on 04.02.2025. Thus, the impugned Order has been passed.

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 12.11.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 2nd Respondent 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 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 in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

9. 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.

10. It is made clear that bank attachment if any, shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears 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 2nd 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.

**04.12.2025**

jas

To:

1.The Deputy Commissioner (ST),
Tambaram Zone,
Chennai – 600 006.

2.The Assistant Commissioner (ST),
Tambaram Assessment Circle,
Chennai – 600 006.

**C.SARAVANAN, J.**

jas

W.P.No.47075 of 2025
and
W.M.P.Nos.52623 and 52624 of 2025

04.12.2025