



W.P.No.45426 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45426 of 2025

and

W.M.P.Nos.50623 and 50624 of 2025

Tvl.Zaara Queen,
Represented by its Proprietor
Sultan Syed Ibrahim Junaid Ahamed.

... Petitioner

Vs.

The Deputy State Tax Officer -1,
Manali Assessment Circle,
Integrated Commercial Taxes Offices Building,
Chennai North Division,
No.32, First Floor, Room No.103,
Elephant Gate Bridge Road,
Chennai – 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order dated 23.09.2023 issued in Form GST DRC – 07 bearing Reference No.ZD3309231599604 and quash the same and to direct the appellate authority to condone the delay of 193 days in filing the appeal before the appellate authority and to hear the dispute on merits.



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For Petitioner : Mr.C.Bosco

For Respondent : Mrs.K.Vasanthamala
Government Advocate

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ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. The Petitioner is before this Court against the impugned order dated 23.09.2023 after the Petitioner's appeal against the aforesaid order filed on 03.04.2024 which came to be rejected on the ground of limitation vide order dated 23.05.2024.

4. It is noticed that the impugned order dated 23.09.2023, which was preceded by a Show Cause Notice in GST DRC – 01 dated 05.06.2023, to which the Petitioner failed to respond to the same and has thus suffered the impugned order.



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5. The learned counsel for the Petitioner would submit that the Petitioner has paid the entire amount voluntarily on 16.03.2024.

6. The learned Government Advocate for the Respondent is however unable to confirm the same.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 90% 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. Any amount which is said to have been recovered / paid by the Petitioner towards the tax liability confirmed under the impugned order, no further pre-deposit is required. This will be however subject to verification by the Respondent.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance



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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. All recovery proceedings are kept in abeyance pending further orders.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 90% 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 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 Respondent shall give due notice to the Petitioner.



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13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

27.11.2025

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To:

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C.SARAVANAN, J.

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