IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44886 of 2025
and
W.M.P.Nos.50081 & 50082 of 2025

Govindarajan Shivaji
Proprietor M/s.SNC Engineering Pl.No.8
S.F.No.598/1, Old Police Station Road
Karayanchavadi, Thiruvallur District
Chennai 600 056 ... Petitioner

Vs.

1. State Tax Officer
Poonamallee Assessment Circle
No.4/109, Third Floor
Bangalore -Chennai Highway
Varadarajapuram, Nazarathpet
Chennai 600 123

2.Axis Bank
Rep by its Branch Manager
Sennekuppam Branch
Old NO.2/199, New NO.6/89
Avadi Road
Senneerkuppam Poonamallee

Chennai 600 056 ... Respondents

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 of the 1st respondent herein relating to the impugned order in GSTIN:33APEPS3949D2ZU/2021-2022 dated 08.07.2024, quash the same and consequentially direct the 1st respondent to raise the attachment of the Bank Account Nos.91902004206300 and 924010042762274 linked to the PAN APEPS3949D.

For Petitioner : M/s.Ganesh V. Aranala

For Respondents : Mrs.K.Vasanthamala for R1
GovernmentAdvocate

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.GSTIN:33APEPS3949D2ZU/2021-2022 dated 08.07.2024, of the 1st Respondent, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 14.02.2024 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 08.07.2024.

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 17.11.2025.

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 this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 14.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 08.07.2024 as an addendum to the Show Cause Notice dated 14.02.2024.

8. In case the Petitioner complies with the above stipulations, the 1st 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 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

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

24.11.2025

Neutral Citation
gv

<u>To</u>:

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C.SARAVANAN, J.

gv

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