IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45333 of 2025
and
W.M.P.Nos.50485 and 50487 of 2025

Tvl.Xemex Life Sciences,
Represented by J.P.Sarathy Reddy … Petitioner

Vs.

The State Tax Officer (ST),
Sholinganallur Assessment Circle,
Chennai South. … Respondent

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 Respondent order dated 27.08.2024 pertinent to the Assessment Year (2019-2020) in GSTIN Number (33EIVPS4222R1ZB) and quash the same.

For Petitioner : Mr.K.Narayanan

For Respondent : Mr.T.N.C.Kaushik

Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned Order dated 27.08.2024 passed by the Respondent for the Tax Period between April 2019 and March 2020.

4. The impugned Order precedes a Show Cause Notice in GST DRC-01 dated 28.05.2024. The Petitioner however failed to respond to the same and thus suffered the impugned Order whereby the following amounts

have been confirmed against the Petitioner:-

Sl. No.	Tax Period		Tax (In Rs.)	Interest (In Rs.)	Penalty (In Rs.)	Total (In Rs.)
	From	To				
1.	April 2019	March 2020	2,64,419.00	2,24,108.00	26,442.00	5,14,969.00
2.	April 2019	March 2020	2,64,419.00	2,24,108.00	26,442.00	5,14,969.00
		Total	5,28,838.00	4,48,216.00	52,884.00	10,29,938.00

5. Learned counsel for the Petitioner submits that earlier for the very same period, proceedings were initiated by the Assistant Commissioner, Sholinganallur South-III, Chennai South in GST DRC-01 dated 29.09.2023 wherein the proposal contained therein was later dropped by the Assistant Commissioner, Sholinganallur South-III, Chennai South on 17.08.2024 and therefore the Petitioner assumed that the demand proposed in the Show Cause Notice in GST DRC-01 dated 28.05.2024 also would have been dropped.

6. Learned counsel for the Petitioner further submits that the Petitioner may be given one opportunity to explain the case before the Commercial Tax Officer or any other Officer who is competent to pass a

fresh order.

7. Learned counsel for the Petitioner submits that the Petitioner may be put to such terms which may balance the interest of the Petitioner as well as the Respondent. At this stage, the learned counsel for the Petitioner submits that the Petitioner had paid a substantial portion of amount demanded vide impugned Order dated 27.08.2024 for a sum of Rs.3,82,867/- on 14.03.2025.

8. Learned counsel for the Petitioner submits that the aforesaid amount may be considered as sufficient for the purpose of pre-deposit to secure the interest of the Petitioner as also the Respondent.

9. Learned Additional Government Pleader for the Respondent on the other hand would submit that the Payment Receipt dated 14.03.2025 for a sum of Rs.3,82,867/- towards tax, interest and penalty would not be

connected with the demand confirmed vide impugned Order dated 27.08.2024. *Prima facie*, a reading of the aforesaid Payment Receipt dated 14.03.2025 does not match with the demand that was proposed in the Show Cause Notice in GST DRC-01 dated 28.05.2024 and the demand confirmed vide impugned Order dated 27.08.2024.

10. I have heard the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

11. 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 19.11.2025.

12. 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.

13. 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 50% of the disputed tax amount of Rs.5,28,838/- as in the Table in Paragraph No.4, 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.

14. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 28.05.2024.

15. In case the Petitioner complies with the above stipulations, the 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.

16. 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. It is however open for the Petitioner to convince the Respondent that the Payment Receipt dated 14.03.2025 relates to part of the amount covered by the impugned Order dated 27.08.2024 for setting off the aforesaid 50% of pre-deposit stipulation.

17. 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.

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

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

20.11.2025

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To:

The State Tax Officer (ST),
Sholinganallur Assessment Circle,
Chennai South.

C.SARAVANAN, J.

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