IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47820 of 2025
and
W.M.P.Nos.53391 and 53395 of 2025

M/s.G Tech Constructions India LLP,
Represented by its Managing Partner,
G.Vikram. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
ST Appeals, Chennai – I,
No.1, PAPJM Buildings (Annexure),
Third Floor, Greams Road,
Chennai – 600 006.

2.The Assistant Commissioner (ST),
Porur Assessment Circle,
Commercial Taxes Department,
No.4/109, I Floor, Bangalore Highway Road,
Varadharajapuram, Nazarathpet,
Chennai – 600 123.

3.The Branch Manager,
ICICI Bank Ltd, Sriperumbudur Branch,
No.44, Vasantham Garden,
Bangalore High Road, Sriperumbudur – 602 105. ... 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.ZD330225060178L (GSTIN:33AAMFG7900K2Z8), quash the same.

For Petitioner	:	Mr.V.Balakarthikeyan
For Respondents	:	Mr.C.Harsharaj, Special Government Pleader for R1 and R2

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for R1 and R2.

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 R1 and R2.

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 01.07.2024 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 Reminder on 28.01.2025, 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 03.02.2025. 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 04.12.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 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 on merits 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 01.07.2024 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 01.07.2024.

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 shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any 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 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.

15.12.2025

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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