IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45908 of 2025
and
W.M.P.Nos.51189 and 51190 of 2025

Tvl.Sree Durga Precision
No.6B, Tass Industrial Estate
Ambattur, Chennai
Tamil Nadu – 600 098. ... Petitioner

Vs.

The Deputy State Tax Officer
Office of the State Tax Officer (ST)
Pattaravakkam Assessment Circle
571, Fourth Floor Integrated CT & R Buildings
Anna Salai, Nandanam
Chennai – 600 035. ... 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 in GSTIN:33AYRPG3532G3ZH/2020-21 and consequential order u/s 73 and Summary of the Order in Form GST DRC-07 bearing Reference No.ZD330225205239Q dated 20.02.2025 and quash the same as it has been pased in gross violation of principles of natural justice and not in conformity with the principles laid by the decision of the Hon'ble Madras High Court in the case of JAK Communications Vs. The Depty Commercial Tax Officer and Ors. (WP No.35453 of 2023, dated 19.12.2023.

For Petitioner : Mr.Rupesh Sharam
For Respondent : M/s.K.Vasanthamala,
Government Advocate

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ORDER

M/s.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No No.ZD330225205239Q dated 20.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 28.10.2024 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 20.02.2025.

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 21.11.2025.

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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.02.2025 as an addendum to the Show Cause Notice dated 28.10.2024.

8. 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.

9. It is made clear that bank attachment 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.

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.

01.12.2025

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Neutral Citation : Yes / No

To:

The Deputy State Tax Officer
Office of the State Tax Officer (ST)
Pattaravakkam Assessment Circle
571, Fourth Floor Integrated CT & R Buildings
Anna Salai, Nandanam
Chennai – 600 035.

C.SARAVANAN, J.

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