IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.No.47036 of 2025**
**and**
**W.M.P.Nos.52556 & 52558 of 2025**

M/s.DNC Engineering Pvt Ltd.,
Rep.by its Director Mr.Duraisamy Nehru
No.17A, Narayana Swamy
Thandavamoorthy Nagar
Chennai 600 087. ... Petitioner

Vs.

The Commercial Tax Officer
Porur Circle
Poonamallee, Kancheepuram. ... 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 on the file of the Respondent in the impugned proceedings in GSTIN 33AAFCD7968Q2ZS/2019-2020 dated 16.08.2024 along with Consequential Order vide FORM GST DRC-07 with Ref No:ZD330824130134S dated 16.08.2024 for the tax period April 2019-March, 2020 and quash the same.

For Petitioner : Mr.T.S.K.Legal
for Mr.T.V.Suresh Kumar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

**ORDER**

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. The petitioner is before this Court against the impugned order dated 16.08.2024 in Form GST DRC-07 passed by the respondent under Section 73 of the respective GST enactments. The impugned order preceded a Show Cause Notice in DRC-01 dated 27.05.2024 to which the petitioner failed to reply and thus suffered the impugned order.

4. As far as the demand that was confirmed vide impugned order on account of belated availing of the Input Tax Credit is concerned, the

impugned order was rectified vide order dated 14.03.2025 passed under Section 16(1) of the respective GST Enactments r/w Sections 16(5) and 16(6) of the respective GST Enactments inserted by **Finance (No.2) Act, 2024 (15 of 2024) dated 16.08.2024 vide SO 4253(E) with retrospective effect from 01.07.2017.**

5. The petitioner is now before this Court against the other demands that have been confirmed earlier vide impugned order dated 16.08.2024 without filing a statutory appeal within the prescribed time for filing the appeal.

6. It is noticed that the impugned order dated 16.08.2024 is an exparte order. However, the present Writ Petition filed on 12.11.2025.

7. 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 10% 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.

8. Considering the same, the Writ Petition is disposed of by remitting the case back to the respondent to redo the exercise and pass a fresh order on merits insofar as other demands other than the one that is rectified vide order dated 14.03.2025, 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 16.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the petitioner depositing of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded vide the impugned Order.

12. 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.

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

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

**05.12.2025**

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
**dna**

**C.SARAVANAN, J.**

dna

**To:**

The Commercial Tax Officer
Porur Circle
Poonamallee, Kancheepuram.

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