IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46987 of 2025
and
W.M.P.Nos.52505 & 52506 of 2025

Tvl.Galaxy Marble Granites
Rep.by its Authorized Signatory
Mr.Ashish Nandakumar Desai
No.4, Chokolingam Nagar (Off Venkateswara Nagar
3rd Main Road, Velachery
Chennai 600 042. ... Petitioner

Vs.

1.The Deputy Commissioner (ST) North-II
Chennai (North) Division
Room No.510, 5th Floor
No.32, Integrated Commercial Taxes Office Complex
Elephant Gate Bridge Road, Vepery
Chennai 600 003.

2.The Assistant Commissioner (ST)
Mooremarket Assessment Circle
Integrated Commercial Taxes Office Complex
Room No.227, Elephant Gate Bridge Road
Vepery, Chennai 600 003. ... 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 of the impugned order dated 19.01.2024 bearing GSTIN:33AALPD7758F1ZN/2018-2019 and its consequential DRC 07 bearing Ref.No.ZD330124081527J dated 19.01.2024 passed by the second respondent and quash the same as arbitrary and consequently raise the attachment dated 03.11.2025 issued by the 1st respondent.

For Petitioner : Ms.R.Kanisha
for Mr.Nathan and Associates

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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. In this Writ Petition, the Petitioner has challenged the impugned order dated 19.01.2024 and the impugned communication in Form GST DRC-16 dated 03.11.2026.

4. The impugned order dated 19.01.2024 of the 2nd Respondent, was preceded by a Show Cause Notice in DRC-01 dated 22.08.2022 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 19.01.2024.

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 13.11.2025.

6. 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.

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 22.08.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 19.01.2024 as an addendum to the Show Cause Notice dated 22.08.2022.

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 under the impugned communication dated 03.11.2025 issued by the 1st respondent and the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

10. 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.

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.

05.12.2025

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C.SARAVANAN, J.

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To:

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