



WEB COPY



W.P.No.45819 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45819 of 2025

and

W.M.P.Nos.51056 and 51057 of 2025

Aqua Star Equipments,
Represented by its Proprietrix
Karikalan Geetha

... Petitioner

Vs.

1.The Deputy State Tax Officer – 1,
Pattaravakkam Assessment Circle,
Room No.416, Fourth Floor,
Integrated Commercial Taxes and Registration Department Building,
571, Anna Salai, Nandanam,
Chennai – 600 035.

2.The Appellate Deputy Commissioner (ST), GST,
Chennai – II,
PAPJM Building,
Greens Road, Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records relating to the impugned order No.ZD3305252855819 dated 26.05.2025 passed by the 1st Respondent under Section 74 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2018-19 and quash the same.



W.P.No.45819 of 2025

For Petitioner : Mr.V.Srinivasan

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 26.05.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 31.01.2024 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 26.05.2025.

4. The Petitioner was also issued with Reminders on 23.02.2024, 18.03.2024 and 25.03.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed



W.P.No.45819 of 2025

any reply nor appeared for the personal hearing fixed on 28.02.2024, 22.03.2024 and on 28.03.2024. Thus, the impugned Orders have 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 17.11.2025.

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



W.P.No.45819 of 2025

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.05.2025 as an addendum to the Show Cause Notice dated 31.01.2024.

9. In case the Petitioner complies with the above stipulations, the concerned 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 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 concerned 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.



W.P.No.45819 of 2025

WEB COPY

12. Needless to state, before passing any such order, the concerned 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.

25.11.2025

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To:

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C.SARAVANAN, J.

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