IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 47624 of 2025
and
WMP.Nos.53148 & 53149 of 2025

M/s.Insta Call Dish
Rep by its Managing Partner Mr.Saravanan S
Plot No.9, Periyapani Cherry,
Paraniputhur
Chennai 600 122 ...Petitioner

Vs

1. The Deputy Commissioner (ST)
Kanchipuram Zone, 1st floor
Commercial Taxes Building
Collectorate Campus
Kanchipuram 631 501

2.The Deputy State Tax Officer-1
Kundrathur Assessment Circle
Integrated GST Building for Commercial Taxes
No.4/109, Chennai – Bangalore Highways
Varadharajapuram, Nazarathpet
Poonamallee, Chennai 600 123

3. The Regional Manager
Indian Overseas Bank
Regional Office – II Central Office Complex
Annexe Building, 3rd floor
No.763, Anna Salai
Chennai 600 002 ...Respondents

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the proceedings of the 2nd Respondent in Ref.No.ZD33042405706IV dated

06.04.2024 and also the proceedings of the 1st Respondent in GSTIN 33AADFI0463J2ZL dated 25.09.2025 and quash the same.

For Petitioner(s): Mr.K.Chandrasekaran

For Respondent: Mrs.K.Vasanthamala , GA

ORDER

Mrs.K.Vasanthamala, 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 06.04.2024 whereby the demand that was proposed in Notice in DRC 01 dated 21.12.2023 has been confirmed in the absence of a reply from the petitioner.

4. The petitioner has also challenged the impugned recovery notice in Form GST DRC-13 dated 25.09.2025.

5. Under similar circumstances, orders have been quashed and the cases have been remitted back to the respondent to pass a fresh order on merits

subject to the petitioner depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching this court for appropriate order. 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 and considering the fact that the impugned order is an ex-parte order, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash or 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 Form DRC-01 dated 21.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 06.04.2024 as an addendum to the Show Cause Notice dated 21.12.2023.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

10. 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.

11. Needless to state, before passing any such order, the 2nd 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.

12.12.2025

Neutral Citation: Yes/No
gv

To

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