IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.47243 and 47244 of 2025
and
W.M.P.Nos.52775, 52777, 52778 and 52779 of 2025

M/s. Grace Metal Stores,
represented by its Prop. Mr. Devasigamani,
GSTIN: 33AKRPD3600L2Z9,
18, Malaiappan Street,
Dhasari Batma Nagar,
Maduravoyal, Chennai – 600 095 ... Petitioner in both W.Ps

Vs.

The State Tax Officer
Koyambedu Assessment Circle,
No.1, 5th Floor, PAPJM Annx. Building,
Greams Road, Chennai 600 006 ... Respondent in both W.Ps

Prayer in W.P.No.47243 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order issued by the respondent electronically through the Common Portal vide FORM GST DRC-07 Ref. No.ZD330525209680L dated 20.05.2025 and quash the same.

Prayer in W.P.No.47244 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Order issued by the Respondent electronically through the Common Portal vide FORM GST DRC-07 Ref.

No. ZD330525309202W dated 28.05.2025 and quash the same.

For Petitioner : Ms.S.Akila
(In both W.Ps)
For Respondent : Mr.V.Prashanth Kiran
(In both W.Ps) Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. By this common order, both these writ petitions are being disposed of.

3. These Writ Petitions are 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 Respondent.

4. The petitioner is before this Court against the order dated 20.05.2025 impugned in W.P.No.47243 of 2025 and 28.05.2025 impugned in W.P.No.47244 of 2025 in Form GST DRC– 07 passed by the Respondent for the tax period 2020-21. The impugned orders were preceded by a Show Cause Notices in GST DRC-01 dated 08.07.2024 and 08.02.2024 respectively, 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 Orders dated 20.05.2025 and 28.05.2025.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders have already expired. These Writ Petitions have been filed only on 01.12.2025.

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 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 these cases.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, these cases are remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in each of the impugned orders 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 Notices in GST DRC-01 dated 08.07.2024 and 08.02.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 20.05.2025 and 28.05.2025 as an addendum to the Show Cause Notices dated 08.07.2024 and 08.02.2024, respectively.

9. 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.

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 the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Orders.

11. 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 these Writ Petitions were dismissed *in limine* today.

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

13. These Writ Petitions stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10.12.2025

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To:
1. The State Tax Officer
Koyambedu Assessment Circle,
No.1, 5th Floor PAPJM Annx. Building,
Greams Road, Chennai 06

C.SARAVANAN, J.
mac

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