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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45795 of 2025
and
W.M.P.Nos.51020 and 51023 of 2025

M/s. S.V.And Co.,
Rep. By its partner Vadivel.S
No.D1, Karuppannasamy Koil Street,
Kolathukadu Skc Road, Erode,
Tamil Nadu – 638 009.

... Petitioner

Vs.

The Deputy State Tax Officer – II
Office of the Deputy Commercial Tax Officer,
Brough Road Circle, Erode.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the respondent in the impugned order in GSTIN:33AAWFS3816L1ZM/2022-2023 along with consequential

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proceedings in FORM GST DRC-07 bearing Ref No.ZD330524208972F dated 23.05.2024 under Section 73 along with consequential order of rejection of application for rectification bearing Ref. No.ZD330125113874N passed by the respondent dated 13.01.2025 for the financial year 2022-2023, to quash the same.

For Petitioner	:	Mr.Devanand
For Respondent	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order

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dated 23.05.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 08.09.2023 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 23.05.2024.

4. The Petitioner was also issued with Reminders on 16.10.2023, 23.03.2024 and 17.04.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. Thus, the impugned Order has 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 21.11.2025.

6. Under similar circumstances, Orders have been quashed and cases have

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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 this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 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 in Form GST DRC-01 dated 08.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated

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23.05.2024 as an addendum to the Show Cause Notice dated 08.09.2023.

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 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 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.

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

24.11.2025

Index : Yes/No
Neutral Citation : Yes/No

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To:

The Deputy State Tax Officer – II
Office of the Deputy Commercial Tax Officer,
Brough Road Circle, Erode.

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C.SARAVANAN, J.

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