WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47189 of 2025
and
W.M.P.Nos.52737 and 52739 of 2025

M/s.Kesar Gift Mart Pvt Ltd,
Old No.621/4, New No.410/F
Anna Salai, Chennai,
Tamil Nadu – 600 006. ... Petitioner

Vs.

The Deputy State Tax Officer I,
Annasalai Assessment Circle,
Chennai – 600 006. ... Respondent

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 Respondent in Form GST DRC – 07 bearing Reference No.ZD3308241477660 dated 19.08.2024 along with the consequential Order under Section 73 in GSTN:33AADCK2532K1ZQ/2019-20 dated 19.08.2024 and quash the same and to pass orders as this Court may deem fit and proper in the facts and circumstances of the case and thus render justice in view of the principles of natural justice and the judgment of this Court in the case of ***JAK Communications*** Vs. ***The Deputy Commercial Tax Officer and Ors*** (W.P.No.35453 of 2023 dated 19.12.2023).

https://www.mhc.tn.gov.in/judis

WEB COPY

For Petitioner : Mr.Rupesh Sharma

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 19.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.05.2024 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 19.08.2024.

4. The Petitioner preferred a statutory appeal under Section 107 of the respective GST enactments against the impugned order on 25.12.2024 which came to be rejected on 28.03.2024 on the ground of limitation.

https://www.mhc.tn.gov.in/judis

WEB COPY

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

6. 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 40% of the disputed tax in cash from the Petitioner's Electronic Cash Register over and above 10% already pre-deposited at the time of filing of appeal before the Appellate Authority, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Any amount which is said to have been recovered / paid by the Petitioner towards the tax liability confirmed under the impugned order, shall be adjusted towards the aforesaid pre-deposit of 40%. This will be however subject to verification by the Respondent.

https://www.mhc.tn.gov.in/judis

WEB COPY

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

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 40% of the disputed tax as ordered above and the Petitioner not in arrears of any other amount 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

https://www.mhc.tn.gov.in/judis

WEB COPY

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 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.

09.12.2025

Neutral Citation: Yes / No
jas

To:

The Deputy State Tax Officer I,
Annasalai Assessment Circle,
Chennai – 600 006.

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.

jas

W.P.No.47189 of 2025
and
W.M.P.Nos.52737 and 52739 of 2025

09.12.2025

https://www.mhc.tn.gov.in/judis