IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46389 of 2025
and
W.M.P.Nos.51734 and 51735 of 2025

Zenexpress Logistics Private Limited
Represented by its Director
Diwakar Srinivasa Subramanya Yeluri.

... Petitioner

Vs.

1. The State Tax Officer,
Ayyappanthangal Assessment, Circle,
Office of the State Tax officer,
Ayyappanthangal, Chennai.

2.The Commercial Tax Officer,
Ayyappanthangal Assessment Circle,
Office of the Commercial Tax Officer,
Ayyappanthangal Assessment Circle
Ayyappanthangal, Chennai.

3.The Commissioner of Commercial Taxes,
Commercial Taxes Department,
Government of Tamil Nadu.

4.The Principal Secretary /
Secretary to Government,
Commercial Taxes Department,
Government of Tamil Nadu
Fort St. George, Chennai 600 009.

... Respondents

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 1st respondent pertaining to GST DRC-07 For GSTIN 33AAACZ9730DIZF dated 28-02-2025 and quash the same by directing 1st Respondent to re-consider the matter afresh after verification of Petitioner's state-wise / GSTIN-wise books, returns, audited financial statements and other documents, and after affording a reasonable and adequate opportunity of hearing to the petitioner.

For Petitioner : Mr.L.Prabahar

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 28.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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 28.02.2025.

4. 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 26.09.2025.

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 1st 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. In case the Petitioner complies with the above stipulations, the 1st 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 if any, 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.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st 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.

04.12.2025

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To:

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Office of the State Tax officer,
Ayyappanthangal, Chennai.

2.The Commercial Tax Officer,
Ayyappanthangal Assessment Circle,
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C.SARAVANAN, J.

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