IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 46581 of 2025

and W.M.P.No.51963 to 51965 & 51968 of 2025

MDK Hospitality
Represented by its Partner Mr A Dinesh Kumar,
90A, 90B, MTH Road, Ambattur Industrial Estate,
AMBATTUR, Chennai-600 058,
Tamil Nadu, India.

..Petitioner(s)

Vs

1. Deputy Commercial Tax Officer (ST)/
   Deputy State Tax Officer (ST),
   Ambattur Industrial Estate Assessment circle,
   5th Floor, Integrated Building for commercial
   Taxes,
   Fanepet, Nandanam,
   Chennai- 600 053, Tamil Nadu, India.

2. The Branch Manager,
   Axis Bank,
   Ground Floor, Plot No 381, East Main Road,
   Anna Nagar, Chennai,
   Tamil Nadu-600101.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the First Respondent and quash the Impugned order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33ABHFM8982H1ZT dated 28.08.2024 along with

Summary of the Order in Form GST DRC 07 dated 28.08.2024 having Reference No. ZD3308242666741 passed by the First Respondent for the FY 2019-20.

For Petitioner: Mr.N.V.Krishnan

For R1: Mr.C.Harsharaj,
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the 1st 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 Special Government Pleader for the 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. GSTIN 33ABHFM8982H1ZT dated 28.08.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in Form 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 28.08.2024.

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 26.11.2025.

5. 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 this case.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondents 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. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability confirmed, the same shall be set off for the purpose of pre-deposit of 50% as ordered above.

7. 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 28.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

8. In case the Petitioner complies with the above stipulations, the Respondents 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 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 Respondents 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 Respondents 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.

28-11-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

1. Deputy Commercial Tax Officer (ST)/
   Deputy State Tax Officer (ST), Ambattur
   Industrial Estate Assessment circle, 5th Floor,
   Integrated Building for commercial Taxes,
   Fanepet, Nandanam, Chennai- 600 053,

   Tamil Nadu, India.

2. The Branch Manager, Axis Bank
   Ground Floor, Plot No 381,East Main Road,
   Anna Nagar,Chennai, Tamil Nadu-600101.

C.SARAVANAN, J.

GSA

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