IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46310 of 2025
and
W.M.P.Nos.51663, 51665, 51666 and 51667 of 2025

Kajal
Proprietor of Rhythm Lites,
55, Venkataraman Street, Kondithope
Chennai, Tamil Nadu – 600 079. ... Petitioner

Vs.

1.The State Tax Officer (FAC),
Vallalar Nagar Assessment Circle,
Integrated Commercial Taxes Building,
2nd Floor, Elephant Gate Bridge Road,
Chennai,
Tamil Nadu – 600 003.

2.The Bank Manager,
HDFC Bank Private Limited,
No.68, Ground Floor, Mint Street,
Sowkarpet, Chennai,
Tamil Nadu – 600 079. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN No.33ASHPK5629G1ZR/2022-23 on the file of the First Respondent, quashing the impugned order dated 20.09.2024 with the reference No.ZD330924144679W for the FY 2022-23 and further direct the

First Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner.

For Petitioner	:	Mr.S.Ramamoorthy for Mr.R.Suryaa
For Respondents	:	Mrs.K.Vasanthamala Government Advocate for R1 Mr.C.Mohan and M/s.A.Rexy Josephine Mary for M/s.King and Partridge for R2

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for R1 and Mr.C.Mohan and M/s.A.Rexy Josephine Mary for M/s.King and Partridge, learned counsel takes notice for R2.

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 R1 and the learned counsel for R2.

3. The Petitioner is before this Court against the impugned order dated 20.09.2024 which was preceded by a Show Cause Notice in GST

DRC-01 dated 22.03.2024. The said Show Cause Notice was replied by the Petitioner on 16.07.2024. The content of the reply has been extracted in Paragraph No.9 of the impugned order.

4. The learned counsel for the Petitioner would submits that the Petitioner is willing to deposit 50% of the disputed tax.

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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.09.2024 as an addendum to the Show Cause Notice dated 22.03.2024.

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 shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not being in arrears of any amount 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.

27.11.2025

Neutral Citation: Yes / No
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To:

1.The State Tax Officer (FAC),
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2nd Floor, Elephant Gate Bridge Road,
Chennai, Tamil Nadu – 600 003.

2.The Bank Manager,
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C.SARAVANAN, J.

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