IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47248 of 2025
and
W.M.P.Nos.52781 and 52783 of 2025

Praga Yuga Enterprises,
Rep by its Proprietor,
Subramanian Bharathiraja,
No.1/18, Pillaiyar Koil Street,
Sivapoothamedu,
Vanagaram Chennai,
Chennai – 600 095. ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
Vanagaram Assessment Circle,
Integrated GST Building,
No.4/109, Chennai – Bangalore Highways,
Varadharajapuram,
Nazarathpet, Poonamallee – 600 123. ... Respondent

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 of the impugned proceedings in GSTIN/ID:33ALVPB8555B1Z3, dated 04.02.2025, passed by the respondent herein and quash the same and consequently direct the respondent herein to direct the petitioner's bank Account No.32112457689 in State Bank of India, No.16, Secretariat Colony, Main Road, Adambakkam, Chennai – 600088 to release the attachment of the petitioner's bank account.

For Petitioner : Mr.K.Varadarajan

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

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ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 04.02.2025.

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 01.12.2025.

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 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 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 04.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. 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.

9. It is made clear that bank attachment 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 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 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.

03.12.2025

nvi

Neutral Citations: Yes/No

<u>To</u>:

The Assistant Commissioner (ST) (FAC),
Vanagaram Assessment Circle,
Integrated GST Building,
No.4/109, Chennai – Bangalore Highways,
Varadharajapuram,
Nazarathpet, Poonamallee – 600 123.

C.SARAVANAN, J.

nvi

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<u>03.12.2025</u>