IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46654 of 2025
and
W.M.P.Nos.52059 and 52061 of 2025

Tvl.Revathy Agencies,
Represented by its Proprietor Thiru.Jayapal,
178, pammal Main Road,
Pammal, Chennai – 600 075. ... Petitioner

Vs.

Deputy State Tax Officer – 2,
Pammal Assessment Circle,
Commercial Taxes Department,
Integrated Building for
Commercial Taxes and Registration Department,
Ropom No.349, 3rd Floor,
Nandanam, Chennai – 600 035. ... 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 in respect of the order No.GSTIN:33APGPJ2923J1Z1/2019-2020 dated 30.08.2024 and the order DRC 07 in Reference No.ZD3308242971174 Dt.30.08.2024 issued by the Respondent, quash the same and consequently direct the respondent to consider the matter afresh by providing sufficient opportunity of hearing.

For Petitioner : M/s.Abisheka.S

For Respondent : M/s.K.Vasanthamala,
Government Advocate

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<u>O R D E R</u>

M/s.K.Vasanthamala, 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 30.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 08.02.2024 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 30.08.2024.

4. The Petitioner was also issued with Reminders on 22.07.2024, 09.08.2024 and 20.08.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 28.07.2024, 14.08.2024 and on 25.08.2024. Thus, the impugned Order has been passed.

5. 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.

6. 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.

7. 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 08.02.2024.

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 50% of the disputed tax as ordered above and no other amount is in arrears 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 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.

03.12.2025

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Neutral Citations: Yes/No

To:

Deputy State Tax Officer – 2,
Pammal Assessment Circle,
Commercial Taxes Department,
Integrated Building for
Commercial Taxes and Registration Department,
Ropom No.349, 3rd Floor,

Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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