IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46676 of 2025
and
W.M.P.Nos.52644 and 52646 of 2025

M/s Techno Crafts
Represented by its Managing partner B. Baskaran
No.3, Mangaliamman Koil Street,
Kowl Bazaar, Chennai – 600 074,
Kancheepuram Disstrict, Tamil Nadu,
GST IN:33AACFT8854D1Z6 ...Petitioner

Vs.

1. The Deputy Commissioner(ST)(FAC)
Tambaram Zone,
No.4th Floor, Room No.422,
Rajpm Building,
No.1, Greams Road, Chennai 600 006.

2. The Commercial Tax Officer (FAC)
Pammal Assessment Circle,
Integrated Commercial Taxes &
Registration Department Building,
Room No.350, 3rd Floor, Nandanam,
Chennai – 600 035 ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus pertaining to the impugned order dated 25.02.2025 (Ref.No. ZD3302257951E) for FY 2020-2021 passed by the 2nd respondent and quash the same and to direct the first respondent to reactivate the petitioner's bank account no.4551201000120, Canara Bank, cowl Bazar Branch and account no.50200050678592, HDFC Bank, Pallavaram Branch and to direct the first respondent to quash the consequential DRC-13 garnishee notices dated 11.11.2025 issued to the petitioner's customers and pass orders.

For Petitioner : Mr.J. Siddardhan
For Respondents : Mr. Prasanth,
Government Advocate

ORDER

Mr.Prasanth, ,, 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 Additional Government Pleader for the Respondents.

3. In this writ petition the petitioner has challenged the order dated 25.02.2025 passed by the second respondent under Section 73 of the respective GST enactments. By the impugned order, demand proposed in DRC- 01 dated 26.11.2024 has been confirmed. The petitioner failed to reply to the aforesaid Show Cause Notice and thus suffered the impugned order.

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 27.11.2025.

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 impugned order and the consequential Notice in DRC-13 dated 11.11.2025 are quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits 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 25.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. In case the Petitioner complies with the above stipulations, the 2nd 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 the petitioner is not in arrears of any other amount barring the amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 2nd 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.

08.12.2025

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

To:
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C.SARAVANAN, J.

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