IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47153 of 2025
and
W.M.P.Nos.52700,52701 and 52703 of 2025

Mariappan Venkatesan
(Proprietor of Tvl.CLASSIC CARVING),
Old No.227/1, New No.413/D,
NA, Sydenhans Road,
Appa Rao Garden Street,
Choolai, Chennai.
Tamil Nadu, 600 112. ... Petitioner

Vs.

1.The Deputy State Tax Officer -1,
Choolai Assessment Circle,
1st Floor, PAPJAM Annex Building, Annex
Greams Road,
Chennai – 6.

2. The Assistant Commissioner (ST),
Choolai Assessment Circle,
No.1, PAPJAM Annex Building,

Room No.106A, 1st Floor, Greams Road,
Chennai – 06.

3. The Branch Manager,
HDFC Banck,
No.808, Ponamalle High Road,
Kilpauk, Chennai.
Tamil Nadu – 600010.
IFSC Code:HDFC0000492 ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st respondent in FORM GST DRC-07 with Reference No.ZD330424095889R dated 12.04.2024 along with a detailed proceeding in GSTIN/33ALSPV0884A1ZW / 2018-19 dated 12.04.2024 for the tax period Apr 2018 – Mar 2019 and quash the same.

For Petitioner : Mr.A.P.Karventhan

For R1&R2 : Mr.TNC Kaushik,
Additional Government Pleader
For R3 : Mr.C.Mohan & Ms.A.Reny Josephine Mary
for M/s.King & Partridge

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ORDER

Mr.TNC Kaushik, learned Additional Government Pleader takes notice for the 1st and 2nd 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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. ZD330424095889R dated 12.04.2024 along with a detailed proceeding in GSTIN/33ALSPV0884A1ZW / 2018-19 dated 12.04.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.12.2023 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 12.04.2024.

4. The Petitioner was also issued with Reminders on 24.01.2024, 05.02.2024 and 14.02.2024, 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 30.01.2024, 12.02.2024 and on 21.02.2024. 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 01.12.2025.

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 12.04.2024 as an addendum to the Show Cause Notice dated 26.12.2023.

9. 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.

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 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.

12. Needless to state, before passing any such order, the 1st 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

<u>To</u>:

1.The Deputy State Tax Officer -1,
Choolai Assessment Circle,
1st Floor, PAPJAM Annex Building, Annex
Greams Road,
Chennai – 6.

2. The Assistant Commissioner (ST),
Choolai Assessment Circle,
No.1, PAPJAM Annex Building,
Room No.106A, 1st Floor, Greams Road,
Chennai – 06.

3. The Branch Manager,
HDFC Banck,
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Kilpauk, Chennai.
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C.SARAVANAN, J.

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