IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47756 of 2025
and
W.M.P.Nos.53322 and 53323 of 2025

Tvl Aksharaa Consultancy and Services
Represented by its proprietor Aravind Kumar Kandlagunta
No.270 Dr. Selvi Jayakumar Street,
Golden George Nagar,
Nerkundram, Tiruvallur
GSTIN:33AW1PK8625P1ZX … Petitioner

Vs.

The Deputy State Tax Officer (ST) – 1,
KoyambeduAssessment Circle,
No.1 Greams Road, Annex Building
5th Floor, Chennai 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent pertaining to GSTIN:33AW1PK8625P1ZX/2020-21 dated 24.02.2025, quash the same as illegal and consequently direct the respondent to consider the matter afresh after providing opportunity of hearing and dispose the case on merits.

For Petitioner : Mr.S. Rajesh

For Respondent : Ms.P.Selvi
Government Advocate

ORDER

Ms.P.Selvi, 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No. GSTIN:33AW1PK8625P1ZX/2020-21 dated 24.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.07.2024, wherein the Petitioner was called upon to reply and appear for personal hearing. However, the Petitioner had not taken advantage of the same and has thus suffered the impugned Order dated 24.02.2025.

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 04.12.2025.

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 24.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 24.07.2024.

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 pre-deposit of 25% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount 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.

08.12.2025

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

To:

The Deputy State Tax Officer (ST) – 1,
KoyambeduAssessment Circle,
No.1 Greams Road, Annex Building
5th Floor, Chennai 600 006.

C.SARAVANAN, J.

smn

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