IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.48996 and 48999 of 2025
and
W.M.P.Nos.54730, 54731, 54735 and 54736 of 2025

W.P.No.48996 of 2025

Tvl.Amirtha Health,
Represented by its Proprietor
Narayanasamy Ramachandran … Petitioner

Vs.

Assistant Commissioner (ST),
Saidapet Assessment Circle,
No.1, PAPJM Buildings (Annex),
Fifth Floor,
Greams Road,
Chennai – 600 006. … Respondent

Prayer in W.P.No.48996 of 2025: 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 Respondent relating to the impugned order DRC-07 Reference No.ZD330824225153O dated 24.08.2024 issued by the Respondent and quash the same as illegal, arbitrary, unconstitutional and further direct the Respondent to re-do the assessment afresh by providing an opportunity of personal hearing as per provisions of CGST / TNGST Act, 2017.

W.P.No.48999 of 2025

Tvl.Amirtha Health,
Represented by its Proprietor
Narayanasamy Ramachandran … Petitioner

Vs.

Deputy Commercial Tax Officer,
Saidapet Assessment Circle,
No.1, PAPJM Buildings (Annex),
Fifth Floor,
Greams Road,
Chennai – 600 006. … Respondent

Prayer in W.P.No.48999 of 2025: 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 Respondent relating to the impugned order DRC-07 Reference No.ZD330824177422C dated 21.08.2024 issued by the Respondent and quash the same as illegal, arbitrary, unconstitutional and further direct the Respondent to re-do the assessment afresh by providing an opportunity of personal hearing as per provisions of CGST / TNGST Act, 2017.

For Petitioner (In both W.Ps) : Mr.M.G.Mohammed Yaseen

For Respondents (In both W.Ps) : Mr.C.Harsharaj
Special Government Pleader

COMMON ORDER

By this Common Order, both the Writ Petitions are being disposed of.

2. In these Writ Petitions, the Petitioner has challenged the respective Orders dated 24.08.2024 and 21.08.2024 which preceded the Show Cause Notices in GST DRC-01 dated 14.05.2024 and 23.05.2024 respectively to which the Petitioner had failed to reply and thus suffered the respective impugned Orders.

3. Details of the impugned Orders challenged in the respective Writ Petitions are as follows:-

Sl. No.	W.P.No.	Date of Impugned Order	GSTIN No.	CGST	SGST	Total
1.	48996 of 2025	24.08.2024	33AQAPR5497G2ZK/ 2019-2020	15,03,188	15,03,188	30,06,376
2.	48999 of 2025	21.08.2024	33AQAPR5497G2ZK/ 2019-2020	4,25,875	4,25,875	8,51,750

4. Learned counsel for the Petitioner submits that the Petitioner may be given one opportunity to explain the case afresh, to address its grievance and therefore seeks for a remand.

5. Learned counsel for the Petitioner also submits that the Petitioner may be put to such reasonable terms as the Court may deem fit to secure the interest of the Revenue.

6. Learned Special Government Pleader for the Respondents on the other hand would submit that the Petitioner has an alternate remedy under Section 107 of the respective GST enactments and since the Petitioner failed to reply to the Show Cause Notices, the impugned Orders have been passed.

7. Learned Special Government Pleader for the Respondents would also submit that these Writ Petitions are liable to be dismissed as the Petitioner has left over the rights in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in view of the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

8. That apart, it is submitted by the learned Special Government Pleader for the Respondents that the Petitioner has not substantiated the case with any documents and therefore, on this count also, these Writ Petitions are liable to be dismissed.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

10. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petitions have been filed only on 11.12.2025.

11. 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.

12. Therefore, there shall be a direction to the Petitioner to deposit 50% of the disputed tax demanded under the Order dated 24.08.2024 passed for the Assessment Year 2019-2020 impugned in W.P.No.48996 of 2025 and 50% of the disputed tax demanded under the Order dated 21.08.2024 passed for the Assessment Year 2019-2020 impugned in W.P.No.48999 of 2025

insofar as the demand confirmed on account of mismatch in GSTR-3B and GSTR-2A and the ineligible Input Tax Credit claimed by the Petitioner.

13. The Petitioner shall deposit the aforesaid pre-deposit of 25% and 50% of the disputed tax demanded under the respective impugned Orders 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.

14. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 14.05.2024 and 23.05.2024 together with the requisite documents to substantiate the case by treating the impugned Orders passed for the respective tax periods as an addendum to the Show Cause Notices dated 14.05.2024 and 23.05.2024.

15. In case the Petitioner complies with the above stipulations, the Respondents 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.

16. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned Orders.

17. 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 these Writ Petitions were dismissed *in limine* today.

18. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

19. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

16.12.2025
(2/2)

Neutral Citation : Yes / No

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To:

1.Deputy Commercial Tax Officer,
Saidapet Assessment Circle,
No.1, PAPJM Buildings (Annex),
Fifth Floor,
Greams Road,
Chennai – 600 006.

2.Assistant Commissioner (ST),
Saidapet Assessment Circle,
No.1, PAPJM Buildings (Annex),
Fifth Floor,
Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

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