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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47746 of 2025
and
W.M.P.Nos.53299 and 53300 of 2025

M/s.Sri Sai Krishna Store,
Represented by its Proprietor
Gajenthiran Sumalatha. ... Petitioner

Vs.

1.The State Tax Officer (Intelligence), Inspection -2,
Office of Joint Commissioner (ST)(Intelligence),
No.1, Vallalar Nagar,
Manjakuppam,
Cuddalore – 607 001.

2.The Deputy State Tax Officer / GST Inspector,
Tindivanam Assessment Circle,
No.23-B, Rajaji Road,
Tindivanam – 604 001. ... Respondents

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 of the Respondents vide the impugned ex-parte Order in Form GST DRC – 07 bearing Reference No.ZD3305253441899 dated 30.05.2025 for the financial year 2024-2025 passed by the 1st respondent and the consequent impugned recovery notice in Form GST DRC – 01D dated 03.10.2025 issued by the 2nd Respondent and quash the same as being violative of principles of natural

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justice and direct the 1st Respondent to consider the matter afresh and pass adjudication order thereon, on merits.

For Petitioner : M/s.Prageetha

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.05.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.04.2025 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 30.05.2025.

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4. The Petitioner was also issued with Reminders on 23.04.2025, 08.05.2025 and 15.05.2025, 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 30.04.2025, 13.05.2025 and 19.05.2025. 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 04.12.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent 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 25% of the disputed tax

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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 11.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.05.2025 as an addendum to the Show Cause Notice dated 11.04.2025.

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. All recovery proceedings shall be kept in abeyance.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

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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.

11.12.2025

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To:

1.The State Tax Officer (Intelligence), Inspection -2,
Office of Joint Commissioner (ST)(Intelligence),
No.1, Vallalar Nagar,
Manjakuppam,
Cuddalore – 607 001.

2.The Deputy State Tax Officer / GST Inspector,
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C.SARAVANAN, J.

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