



W.P.No.46982 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46982 of 2025

and

W.M.P.Nos.52493 and 52494 of 2025

Krishnamoorthy Senthilraj Kumar
Sole Proprietor of Tvl.S R & Co

... Petitioner

Vs.

The Commercial Tax Officer,
Office of the State Tax Office,
Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Office,
Collectorate Campus
Kanchipuram – 631 501.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Reference No.ZD330425173605E dated 23.04.2025 under Section 73 of the TNGST Act, 2017 along with a summary of the order dated 23.04.2025 in Reference



W.P.No.46982 of 2025

No.ZD330425173605E on the file of the Respondent relating to F.Y.2023-24
and quash the same.

For Petitioner : Mr.Varun Ranganathan
for M/s.N.Janani

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 Government Advocate for the Respondent.



W.P.No.46982 of 2025

WEB COPY

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 23.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 15.11.2024 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 23.04.2025.

4. The Petitioner was also issued with Reminders on 19.12.2024, 03.01.2025 and 21.02.2025, 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 24.12.2024, 10.01.2025 and 03.03.2025. 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 25.11.2025.



W.P.No.46982 of 2025

WEB COPY

6. Under similar circumstances, Order has been quashed and case has 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 15.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated



W.P.No.46982 of 2025

23.04.2025 as an addendum to the Show Cause Notice dated 15.11.2024.

WEB COPY

9. 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.

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.

11. 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*



W.P.No.46982 of 2025

today.

WEB COPY

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

02.12.2025

jas

To:

The Commercial Tax Officer,
Office of the State Tax Office,
Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Office,
Collectorate Campus
Kanchipuram – 631 501.



WEB COPY



W.P.No.46982 of 2025

C.SARAVANAN, J.

jas

W.P.No.46982 of 2025

and



WEB COPY



W.P.No.46982 of 2025

W.M.P.Nos.52493 and 52494 of 2025

02.12.2025