IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47608 of 2025
and
W.M.P.Nos.53131 and 53132 of 2025

M/s.SMITHTECH INDUSTRIES,
DP-102 SP, Ambattur Ind.Estate,
Ambattur, Chennai – 600 058.
Rep by its Partner -
Vijayakumar ... Petitioner

Vs.

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
ICTB-3rd Floor, Nandanam,
Chennai – 35. ... 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.ZD3308242752376 dated 29.08.2024, quash the same and direct the Respondent to adjudicate the issue in accordance with law.

For Petitioner : Mr.R.Swarnavel

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.05.2024. The Petitioner shall also filed a detailed reply to the same on 24.08.2024. However, the same appears to have not been considered while passing the impugned order. The preamble to the order also makes reference to the aforesaid reply.

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 03.12.2025.

5. 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.

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 on merits 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 23.05.2024.

8. Any recovery or payment made by the Petitioner, the same shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

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 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount 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* today.

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.

15.12.2025

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To:

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
ICTB-3rd Floor, Nandanam,
Chennai – 35.

C.SARAVANAN, J.

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