



WEB COPY



W.P.No.47443 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47443 of 2025

and

W.M.P.Nos.52962 and 52964 of 2025

M/s.V.Pichakannan Contractor,
Rep by its Proprietor,
V.Pichakannan.

... Petitioner

Vs.

The Deputy State Tax Officer,
Attur (Town) Assessment Circle,
Salem – II Division,
Commercial Taxes Building,
Pitchards Road,
Hasthampatti, Salem – 636 007.

... Respondent

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 Respondent culminating in the impugned order dated 28.08.2024 bearing Ref.No.ZD3308242513687 passed under Section 73 of the TNGST / CGST



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Act for FY 2019 – 2020 and quash the same as arbitrary, illegal and violative of principles of natural justice and consequently direct the Respondent to drop all proceedings initiated thereunder.

For Petitioner : Mr.S.Karunamoorthy

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.



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3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.07.2023 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 28.08.2024.

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.

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.



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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 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 18.07.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.08.2024 as an addendum to the Show Cause Notice dated 18.07.2023.

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



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shall also stand automatically vacated.

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9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears 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.



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12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

09.12.2025

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer,
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