IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47184 of 2025
and
W.M.P.Nos.52731 & 52733 of 2025

Tvl.Arokiya Enterprises
Rep.by its Proprietor John Arockia Willfred J
No.10/6, Chakarapani Road
Maduvinkarai, Guindy
Chennai 600 032. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Alandur Assessment Circle
Integrated Building for both Registration and
Commercial Tax Department
Room No.352, 3rd Floor
Chennai 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records connected with order passed by the Respondent vide impugned Order in Original bearing FORM GST DRC 07 No.ZD330225148962D dated 15.02.2025 and quash the same as being contrary to law.

For Petitioner : Mr.Balachandar R

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 Order dated 15.02.2025 in DRC-07 passed by the Respondent for the tax period 2020-2021 which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 15.02.2025.

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 01.12.2025.

5. 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 10% 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

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 shall also stand automatically vacated.

9. In case, any amount has already been recovered from the petitioner, over and above the 25% directed to be pre-deposited, no further pre-deposit is required. Any amount already recovered from the petitioner towards the tax liability under the impugned order, shall be adjusted towards the 25% pre-deposit as ordered above, subject to verification by the respondents.

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 the petitioner not being in arrears of any other amount barring the amount demanded vide 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.

05.12.2025

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To:

The Assistant Commissioner (ST)
Alandur Assessment Circle
Integrated Building for both Registration and
Commercial Tax Department
Room No.352, 3rd Floor
Chennai 600 035.

C.SARAVANAN, J.

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