



WEB COPY



W.P.No.47668 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47668 of 2025
and
W.M.P.Nos.53202 & 53205 of 2025

M/s.True Friend Management Support Service Private Limited
(Represented by its Director Bevin Joseph Chellaraj)
249, RK Mutt Road, Mandavelipakkam
Chennai, Tamil Nadu 600 028.

... Petitioner

Vs.

The Superintendent, Range IV, Guindy Division
Chennai South Commissionerate
692, MHU Complex (8th Floor)
Anna Salai, Nandanam,
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 on the files of the Respondent herein vide Order in Original No.02/2025 (GST) dated 27th February, 2025 issued along with the summary of the order in GST DRC 07 No.ZD330225304694M dated 28th February, 2025 for the period between April 2020 to March 2021, quash the same.



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For Petitioner : Mr.S.Vishnupriya

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel
and Mr.Nalinidhar.T
Junior Standing Counsel

ORDER

Mr.A.P.Srinivas, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.11.2024 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 27.02.2025.



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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 26.11.2025.

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 27.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.02.2025 as an addendum to the Show Cause Notice dated 27.11.2024.



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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. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and petitioner not being in arrears of any other amount barring the amount demanded vide 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.

05.12.2025

dna

To:

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692, MHU Complex (8th Floor)
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C.SARAVANAN, J.

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