IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47094 of 2025
and
W.M.P.Nos.52652 and 52654 of 2025

Smart Interiors,
Represented by its Partner,
Tmt.Saranya,
No.4, GR Enclave,
Anbunagar, Alwarthirunagar
Valasaravakkam,
Chennai – 600 087. ... Petitioner

Vs.

Deputy State Tax Officer,
Porur Assessment Circle,
Integrated GST Building,
No.4/109, Chennai-Bangalore Highway,
Varadharajapuram, Nazarathpet,
Poonamallee – 600 123. ... 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 of the respondent herein in impugned order in Form DRC-07 having reference No.ZD330225106769D dated 12.02.2025 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.Suresh T

For Respondent : Mrs.K.Vasanthamala, Government Advocate

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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 impugned Order bearing Reference No. No.ZD330225106769D dated 12.02.2025 of the Respondent, 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 12.02.2025.

4. The Petitioner was also issued with Reminder on 31.12.2024 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 08.01.2025. 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 28.11.2025.

6**.** 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 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 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

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* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. At this stage, the learned counsel for the petitioner submits that another portion of the disputed tax liability has also been recovered from the petitioner's credit ledger. However, the petitoner is unable to substantiate the same.

14. The learned counsel for the respondent is also unable to confirm the same.

15. Be that as it may, since it appears that recovery has been made, it is for the petitioner to substantiate before the respondent that the petitioner is not required to further deposit 25% as ordered above.

16. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03.12.2025

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Neutral Citations: Yes/No

<u>To</u>:

Deputy State Tax Officer,
Porur Assessment Circle,
Integrated GST Building,
No.4/109, Chennai-Bangalore Highway,
Varadharajapuram, Nazarathpet,
Poonamallee – 600 123

C.SARAVANAN, J.

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