# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.47736 of 2025
and
W.M.P.Nos.53290 and 53292 of 2025

Tvl.New Chennai Township Private Limited,
Rep by its Authorized Signatory
Padmanabhan. ... Petitioner

Vs.

1.The State Tax officer (FAC),
Madurantakam Assessment Circle,
No.15/9, Car Street,
Madurantakam – 603 306.

2.The Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abirami Complex,
Mahalakshmi Nagar, Thimmavaram,
Chengalpattu – 603 101.

3.The Branch Manager,
Axis Bank Ltd,
No.137, ECR Road,
Srinivasapuram, Thiruvanmiyur,
Chennai – 600 041. ... Respondents

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 on the file of the 1st Respondent in the impugned proceedings against the impugned order bearing reference No.GSTIN 33AACCN3054A2Z5/2022-23 dated 30.06.2025 passed by the 1st Respondent for FY 22-23, under the provisions of CGST Act, 2017 and quash the same and consequently direct the 1st Respondent to pass DE NOVO order and raise the attachment of the bank account bearing Account Nos.923010042031751 and 915010005081785 maintained with 3rd Respondent.

For Petitioner : Mr.S.Lakshminarayanan

For Respondents : Mr.V.Prashanth Kiran
Government Advocate
for R1 and R2

**ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for R1 and R2.

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 R1 and R2.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.06.2025 for the tax period 2022-2023 passed by the 1st Respondent which was preceded by the Show Cause Notice dated 29.04.2025

in Form GST DRC – 01, to which the Petitioner failed to reply and thus suffered the impugned order. The impugned order is an ex-parte order passed by the Respondent, as the Petitioner has failed to respond to the Show Cause Notice in GST DRC – 01 dated 29.04.2024 nor appeared for personal hearing despite reminder notices being posted in the Web Portal and being attempted to be served on the Petitioner through post.

4. The explanation forthcoming from the Petitioner is that the Petitioner company was facing proceedings under Insolvency and Bankruptcy Code, 2016 and that the Directors of the Petitioner's company took over the management again only pursuant to the order dated 27.05.2022 of NCLT.

5. It is stated that the Petitioner had shifted the place of business subsequently and thus the Show Cause Notice remained unserved, despite an attempt of the Respondent to serve the notice on the Petitioner.

6. That apart, it is submitted by the learned counsel for the Petitioner that major chunk of the demand is on the account of the purported supply made to registered person on which no tax was paid by the Petitioner.

7. The learned counsel for the Petitioner would submit that bulk of the demand is on account of the supply made to M/s.Vidur Infrastructure Private Limited which is a SEZ Unit. In respect of the same, it is stated that the Petitioner has filed a copy of certificate issued by the Under Secretary to the Government of India, Ministry of Commerce and Industry dated 15.02.2023.

8. Although the learned Government Advocate for the 1st and 2nd Respondents on the other hand would submit the Petitioner had not replied to the Show Cause Notice and thus suffered the impugned order. It is further submitted that Petitioner had also not filed an appeal within time.

9. It is therefore submitted that there is no scope for interfering with the impugned order or condoning the delay in filing the appeal in terms of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

10. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication

11. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the 1st and 2nd Respondents.

12. 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.

13. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits, subject to the Petitioner depositing 10% 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.

14. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.06.2025 as an addendum to the Show Cause Notice dated 29.04.2025.

15. In case the Petitioner complies with the above stipulations, the 1st 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.

16. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

17. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

18. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

19. 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:

1.The State Tax officer (FAC),
Madurantakam Assessment Circle,
No.15/9, Car Street,
Madurantakam – 603 306.

2.The Deputy Commissioner (ST),
Chengalpattu Zone,
No.26, Abirami Complex,
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Chengalpattu – 603 101.

3.The Branch Manager,
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**C.SARAVANAN, J.**

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