IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 47725 & 47740 of 2025
AND
WMP Nos. 53273, 53276, 53294 and 53293 of 2025

Thirunavukarasu Jaikumar
Proprietor of M/s. STAR BUILDERS,
S/o.Thirunavukarasu,
1st FLOOR, NO.1931, VASANTHAM COLONY,
ANNA NAGAR WEST,
Chennai, Tamil Nadu, 600040.

..Petitioner in both W.Ps.

Vs

The Deputy State Tax Officer – I,
Amaindakarai Assessment Circle,
No.1, PAPJM Annexure Building,
3rd Floor, Greams Road,
Chennai-600 006.

..Respondent in both W.Ps.

PRAYER in W.P.No.47725/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent pursuant to Impugned order dated 24.08.2024 bearing Reference Number ZD330824225371M passed in GST.No. 33AFCPJ3790H1ZK for the financial Year 2019-2020 and quash the same as arbitrary, illegal and consequently direct the respondent to release the bank account attachment and re-adjudicate the show cause notice after giving an opportunity of personal hearing and shall pass a fresh order in accordance with law.

PRAYER in W.P.No.47740/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the respondent pursuant to Impugned order dated 27.02.2025 bearing Reference Number ZD330225282302S passed in GST.NO. 33AFCPJ3790H1ZK for the financial Year 2020-2021 and quash the same as arbitrary, illegal and consequently direct the respondent to release the bank account attachment and re-adjudicate the show cause notice after giving an opportunity of personal hearing and shall pass a fresh order in accordance with law.

In both W.Ps.

For Petitioner(s): M/s. M.K. Ajith Kumar

For Respondent(s): Mr.V.Prashanth Kiran, Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent in both Writ Petitions.

2.By this common order, both these Writ Petitions are 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 these Writ Petitions, the Petitioner has challenged the impugned Orders dated 24.08.2024 and 27.02.2025, which were preceded by Show Cause Notices in GST DRC-01 dated 23.05.2024 and 10.04.2023, 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 Orders dated 24.08.2024 and 27.02.2025.

4.It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders have already expired. The present Writ Petition have been filed only on 04.12.2025.

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 these cases.

6.Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass fresh orders on merits subject to the Petitioner depositing 50% of the disputed tax in

W.P.No.47725 of 2025 and 25% of the disputed tax in W.P.No.47740 of 2025 in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this common order.

7.Within such time, the Petitioner shall also file reply to the Show Cause Notices in GST DRC-01 dated 23.05.2024 and 10.04.2023 together with requisite documents to substantiate the case by treating the impugned Orders dated 24.08.2024 and 27.02.2025 as addendum to the Show Cause Notices dated 23.05.2024 and 10.04.2023.

8.Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned orders shall be adjusted towards the pre-deposit of 50% and 25% respectively as ordered above, subject to verification.

9.In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass final orders 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 50% and 25% of the disputed tax respectively as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Orders.

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 these Writ Petitions were dismissed *in limine* today.

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

13.Both the Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17-12-2025

Neutral Citation: Yes/No
GSA

C.SARAVANAN J.

GSA

To

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