IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 48735 of 2025

and W.M.P. No.54421 of 2025

TEASERS FOOD PRODUCTS Pvt. Ltd.,
Rep by its Director Mrs Kripa Peter,
9/A, 288/A, B-2, Srinivasa Nagar,
Selaiyur, Chennai,
Tamil Nadu-600 073.

..Petitioner(s)

Vs

1. The Deputy Commissioner,
   Goods & Services Appellate Authority,
   Chennai-II,
   Sales Tax Annexe Building,
   3rd Floor, Greams Road, Chennai-06.

2. Deputy State Tax Officer,
   Selaiyur Assessment circle,
   3rd Floor, Government Farm Village,
   Nandanam, Chennai-600 035.

..Respondent(s)

PRAYER: 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 1st Respondent vide Impugned Order issued in Form GST APL- 02 bearing Ref. No. ZD3308253446728 dated 29.08.2025 and quash the same and to direct the 1st Respondent to hear the Appeal and to dispose the same on merits.

For Petitioner(s): Ms.J.Priscilla Pandian

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

O R D E R

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3.The Petitioner is before this Court against the impugned order dated 29.08.2025 whereby the Petitioner's appeal against the order dated 31.08.2025 has been rejected. The said appeal was filed on 27.08.2025. However, the Petitioner failed to file a reply. Only reason forthcoming for the Petitioner not to have replied to the notice that preceded the Assessment order dated 31.08.2024 is that the Petitioner's registration was cancelled on with effect from 01.10.2025.

4.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.

5.Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 2nd Respondent to pass a fresh order of assessment *in lieu* of order dated 31.08.2024, subject to the Petitioner depositing 40% 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 over and above 10% already deposited.

6.Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 40% as ordered above, subject to verification.

7.Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 31.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2025 as an addendum to the Notice dated 31.08.2024.

8.In case the Petitioner complies with the above stipulations, the 2nd 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 40% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

10.In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 Respondents shall give due notice to the Petitioner.

12.This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

18-12-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

1. The Deputy Commissioner
   Goods And Services Appellate Authority,
   Chennai-II, Sales Tax Annexe Building,
   3rd Floor, Greams Road, Chennai-06.\

2. Deputy State Tax Officer
   Selaiyur Assessment circle, 3rd Floor,
   Government Farm Village, Nandanam,
   Chennai-600 035.

C.SARAVANAN, J.

GSA

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