



WEB COPY



W.P.No.47751 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47751 of 2025

and

W.M.P.Nos.53308 and 53310 of 2025

Tvl.S.P.Rail Clearing and Forwarders
Rep by its Proprietor
Subramani Pandiyan.

... Petitioner

Vs.

The Deputy State Tax Officer,
Madipakkam Assessment Circle,
Room No.233-II Floor,
Integrated Commercial Taxes and Registration Department Building,
Anna Salai (Veterinary Hospital Back Side)
Nandanam,
Chennai – 600 035.

... Respondent

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 of the impugned orders of the Respondent in GSTIN No.33ALIPP5706F1Z7/2017-18 dated 23.12.2023 along with its consequential Summary Order in Form GST DRC – 07 with Reference No.ZD3312231830500 passed under Section 73 of the TNGST Act, 2017 dated 23.12.2023 for the Financial Year 2017 – 18 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh



W.P.No.47751 of 2025

assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner : M/s.S.Premalatha

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 dated 23.12.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.09.2023 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 Order dated 23.12.2023.



W.P.No.47751 of 2025

WEB COPY

4. The Petitioner was also issued with Reminders on 01.11.2023, 20.11.2023 and 01.12.2023, 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 06.11.2023 and 04.12.2023. 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 01.12.2025.

6. 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.

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 100% of the disputed



W.P.No.47751 of 2025

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 26.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.12.2023 as an addendum to the Show Cause Notice dated 26.09.2023.

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 100% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.



W.P.No.47751 of 2025

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

05.12.2025

jas

To:

The Deputy State Tax Officer,
Madipakkam Assessment Circle,
Room No.233-II Floor,
Integrated Commercial Taxes and Registration Department Building,
Anna Salai (Veterinary Hospital Back Side)
Nandanam,
Chennai – 600 035.



WEB COPY



W.P.No.47751 of 2025

C.SARAVANAN, J.

jas

W.P.No.47751 of 2025

and

W.M.P.Nos.53308 and 53310 of 2025

05.12.2025