IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48002 of 2025
and
W.M.P.Nos. 53597 and 53599 of 2025

M/s.Mangal Plywood And Laminates,
Rep.by its Proprietor Mrs. Rina Aggarwal,
Shop No. G- 1 , D.No.7 1, Demellows Road,
Puliyanthope, Chennai 600 112 ... Petitioner

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Choolai Assessment Circle,
Chennai ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of Respondent in Impugned order vide GSTIN: 33AEJPR1631K1ZG / 2017-2018 dated 29.12.2023 along with consequential summary of order in FORM GST DRC 07 under Section 73 bearing a Ref No.ZD331223267514L dated 29.12.2023 for the Period 2017-2018 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner : Mr.K.Vignesh Kumar

For Respondent : Mrs.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 29.12.2023. The impugned order was preceded by a Show Cause Notice in Form GST DRC-01 dated 27.09.2023. The petitioner neither filed any reply with supporting documents nor appeared for the personal hearing fixed and has thus suffered impugned order dated 29.12.2023.

4. The learned counsel appearing for the petitioner submitted that the petitioner had indeed filed a reply to the Show Cause Notice on 13.10.2023 in Form GST DRC-06.

5. However, a reading of the aforesaid reply indicates that it is in reference to a Show Cause Notice dated 19.09.2023, although for the same

financial year. Therefore, the reference to the said reply to the Show Cause Notice dated 19.09.2023 is of no relevance.

6. 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 05.12.2025.

7. 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 10% 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.

8. 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 on merits, subject to the Petitioner depositing the entire disputed tax in cash or from Petitioner's Electronic Cash Ledger, within a period of thirty days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the

Show Cause Notice in GST DRC-01 dated 27.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.12.2023 as an addendum to the Show Cause Notice dated 27.09.2023.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the deposit of the entire disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

12. 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.

13. Needless to state, before passing any such order, the

Respondent shall give due notice to the Petitioner.

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

10.12.2025

Neutral Citation : Yes / No
Mac

To:

The State Tax Officer,
Office of The Commercial Tax Officer,
Choolai Assessment Circle,
Chennai

C.SARAVANAN, J.

Mac

W.P.No.48002 of 2025
and
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