



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 48006 of 2025
and WMP.Nos.53601 & 53603 of 2025**

M/S. SDR Enterprises
Rep by its Prop Mr Sinnaselvam
Muthuselvam Rajarathnam No. 30,
Patel Street, West Mambalam, Chennai
600033

....Petitioner

Vs

The State Tax Officer
Ashok Nagar Assessment Circle, Bo.1,
Greens Road, Annex Building, 5th
Floor, Chennai-06.

...Respondent

PRAYER; This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the Assessment Order dated 23-04-2024 in GSTIN/ 33AEHPR9527A1ZK /2018-19 Impugned Order issued by the respondent and quash the same as illegal and arbitrary and direct to remand back the entire proceedings to the respondent.

For Petitioner(s): Mr.Vignesh Kannan

For Respondent: Mr.C.Harsha Raj,
Special Government Pleader



ORDER

Mr.C.Harsha Raj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.GSTIN:33AEHPR9527A1ZK/2018-2019 dated 23.04.2024 of the Respondent, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 29.01.2024 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 23.04.2024.

4. 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.

5. 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 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.

6. 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 50% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.04.2024 as an addendum to the Show Cause Notice dated 29.01.2024.

8. 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.



C. SARAVANAN.,J
gv

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. 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.

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

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

12.12.2025

Neutral Citation: Yes/No
gv

To

The State Tax Officer
Ashok Nagar Assessment Circle, Bo.1, Greams Road,
Annex Building, 5th Floor, Chennai-06.

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