



WEB COPY



W.P.No.48348 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48348 of 2025

and

W.M.P.Nos.53988 and 53990 of 2025

M/s.MD Signs,
Rep. by its Proprietor Mr.Veerawamy
Govindan Muralidharan,
Aged about 44 years,
Registered office at No.6/17,
H.No.1/17, Diary Form Road,
St. Thomas Mount, Chennai-600 016

... Petitioner

Vs.

The Deputy State Tax Officer – 1,
Alandur Assessment Circle,
Integrated Commercial Taxes and Registration,
Department Buildings (South Tower),
Room No.352, III Floor, 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, calling for the records pertaining to the impugned order dated 09.08.2024 passed by the respondent in Ref.No.GSTIN.33AXHPM5401B1Z3/2019-20 quash the same and consequentially direct the respondent to pass orders afresh on merits after conducting an enquiry by affording an opportunity to the petitioner to file his objections and documents.



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For Petitioner : Mr.T.Sundar Rajan
For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, 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.33AXHPM5401B1Z3/2019-20 dated 09.08.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 15.05.2024 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 09.08.2024.

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



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already expired. The present Writ Petition has been filed only on 09.12.2025.

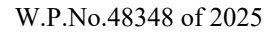
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5. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. 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 on merits 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 15.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 09.08.2024 as an addendum to the Show Cause Notice dated 15.05.2024.

8. In case the Petitioner complies with the above stipulations, the



9. It is made clear that bank attachment shall be lifted subject to the
 f 50% of the disputed tax as ordered above and the Petitioner is not
 s of any other amount barring the amount demanded under the
 d 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



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observations. No costs. Connected Writ Miscellaneous Petitions are closed.

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Neutral Citation : Yes / No
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To:

The Deputy State Tax Officer – 1,
Alandur Assessment Circle,
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Chennai-600 035

C.SARAVANAN, J.

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