IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48155 of 2025
and
W.M.P.Nos. 53813 and 53814 of 2025

M/S.MD Signs,
Rep. by its Proprietor Mr.Veeraswamy,
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 19.02.2025 passed by the respondent in Ref.No.GSTIN.33AXHPM5401B1Z3/2020-21 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.

For Petitioner : Mr.T.Sundar Rajan

For Respondents : 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/33AXHPM5401B1Z3/2020-21 dated 19.02.2025. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 25.11.2024, issued for the tax period 2020-2021, has been confirmed in the absence of any reply from the petitioner. The petitioner is before this Court after the petitioner had deposited 10% of the disputed tax on 05.11.2025.

4. The learned Special Government Pleader for the respondent is, however, unable to confirm the deposit made on 05.11.2025 indeed relates to the demand confirmed in the impugned order.

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 08.12.2025.

6. Be that as it may, following the consistent view taken under similar circumstances, the case is remitted back to the respondent to pass a fresh orders on merits subject to the petitioner depositing 25% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this Order.

7. If the amount that is said to have been deposited on 05.11.2025 indeed has been set off and paid towards the tax liability confirmed in the impugned order, the petitioner shall deposit only 15%.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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 25% 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.

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.

10.12.2025

Mac

To:

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-35

C.SARAVANAN, J.
Mac

<u>W.P.No.48155 of 2025</u>
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