IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48825 of 2025
and
W.M.P.Nos.54515 and 54517 of 2025

Tvl.Taiyangxi Properties & Infrastructure Private Limited,
Represented by its Director
Senthil. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet,
Chennai – 600 031. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in Form GST DRC – 07 with 02 Reference No.ZD330824296714Z dated 30.08.2024 along with the detailed order in GSTIN / 33AAGCT7379C1Z8 / 2019-20 dated 30.08.2024 for the tax period April 2019 – March 2020 and quash the same.

For Petitioner : Mr.S.Kamala Kanth

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 30.08.2024 in DRC – 07 passed for the tax period 2019 – 2020, which was preceded by a Show Cause Notice in GST DRC-01 dated 31.05.2024 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 30.08.2024.

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 already expired. The present Writ Petition has been filed only on 11.12.2025.

5. The learned counsel for the Petitioner submits that 95% of the disputed tax confirmed under the impugned order has already been recovered from the Petitioner.

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 on merits subject to the Petitioner depositing 100% 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.

8. Any amount which is said to have been recovered / paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the aforesaid condition of pre-deposit of 100%. This will be however subject to verification by the Respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 31.05.2024.

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 100% of the disputed tax as ordered above and the Petitioner is not in arrears of any 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.

15.12.2025

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST),
Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet,
Chennai – 600 031.

C.SARAVANAN, J.

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