IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49002 of 2025
and
W.M.P.Nos.54737 and 54740 of 2025

Tvl.Sai Baba Business Solutions Private Limited,
(Represented by its Director)
Mr.Subramaniyam Naidu. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
T.Nagar Assessment Circle,
No.46, Mylapore Taluk Office Building,
2nd Floor, Greenways Road,
Chennai – 600 028.

2.The Branch Manager,
Union Bank of India (Formerly Corporation Bank),
T.Nagar Branch,
No.41, Venkatanarayana Road,
T.Nagar, Chennai – 600 017. ... Respondents

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 1st Respondent herein in Form GST DRC – 07 with Reference No.ZD330225256135P dated 25.02.2025 along with detailed order in GSTIN:33AARCS0890C1ZC/2020-21 dated 25.02.2025 for the tax period April 2020 – March 2021 and quash the same.

For Petitioner : Mr.S.Kamala Kanth

For Respondents : Mr.V.Prashanth Kiran
Government Advocate
for R1

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the first 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 first Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 25.02.2025.

4. The Petitioner was also issued with Reminders on 30.12.2024, 18.01.2025 and 25.01.2025, which called upon the Petitioner to file a reply

and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 07.01.2025, 23.01.2025 and 30.01.2025. Thus, the impugned Order has been passed.

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 11.12.2025.

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 first Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

9. In case the Petitioner complies with the above stipulations, the first 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 amount barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the first 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 first 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.

15.12.2025

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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