IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49671 of 2025
and
W.M.P.Nos.55512 and 55513 of 2025

Tvl.Kannimar Transports Private Limited,
Represented by its
Authorized Signatory / Director,
Kuupusamy Thirumalai
Old No.100, New No.158, Coral Merchant Street,
Chennai, Tamil Nadu – 600 001. ... Petitioner

Vs.

The Assistant Commissioner ST,
Muthialpet Assessment Circle,
Integrated Commercial Taxes Office Complex,
3rd Floor, Room No.319, No.32,
Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order of the Respondent in GSTIN.33AAGCK2230H1ZZ/2019-20 along with Order under Section 73 and Summary of the Order in the Reference No.ZD330824145507A all dated 19.08.2024, quash the same and consequently direct the Respondent to then pass an order after affording a personal hearing to the Petitioner.

For Petitioner : Mr.M.Hariharan

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 19.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 20.05.2024 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 19.08.2024.

4. The Petitioner was also issued with Reminders on 03.07.2024 and 22.07.2024, 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 10.07.2024 and on 30.07.2024. 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 17.12.2025.

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024.

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 50% 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.

19.12.2025

Neutral Citation: Yes / No
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To:

The Assistant Commissioner ST,
Muthialpet Assessment Circle,
Integrated Commercial Taxes Office Complex,
3rd Floor, Room No.319, No.32,
Elephant Gate Bridge Road,
Chennai – 600 003.

C.SARAVANAN, J.

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