IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47793 of 2025
and
W.M.P.Nos.53359 and 53364 of 2025

Tvl Techiez Communication
Represented by its Proprietor,
Mr.K.M.Mohamed Moideen
No.144/5, south Mada Street,
Villivakkam, Chenai … Petitioner

Vs.

1. The Assistant Commissioner
Villivakkam Assessment circle
No.1, PAPJM, Annex building,
2nd Floor, Greams road
Chennai – 600 006

2. The commercial Tax Officer
Villivakkam North III,
Chennai North,
Chennai ... Respondents

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 under section 74 of GST dated 03.01.2024 having reference No. ZD330124008853R order passed by the 2nd respondent for the financial year 2020-2021 and quash the same as illegal and devoid of merits and consequently direct the respondents to re-do the assessment a fresh after providing the opportunity to the petitioner to submit explanation with supporting documents and pass orders.

For Petitioner : Mrs .P. Bhuvaneswari

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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. ZD330124008853R dated 03.01.2024, of the second respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.10.2023, 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 03.01.2024.

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 04.12.2025.

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 second respondent to pass a fresh order 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 03.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 03.01.2024 as an addendum to the Show Cause Notice dated 03.10.2023.

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

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the second 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 second Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

08.12.2025
(1/2)

smn
Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/Nosmn

To:

1. The Assistant Commissioner
Villivakkam Assessment circle
No.1, PAPJM, Annex building,
2nd Floor, Greams road
Chennai – 600 006

2. The commercial Tax Officer
Villivakkam North III,
Chennai North,
Chennai

C.SARAVANAN, J.

smn

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