IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48498 of 2025
and
W.M.P.Nos.54155 and 54157 of 2025

Tvl.Kanakadhara Investment and Finance,
Rep by its Partner
P.Krishnamma ... Petitioner

Vs.

The Assistant Commissioner (ST)(FAC),
Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram – 603 109. ... 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 orders of the Respondent in GSTIN No.33AAAFK2344M1ZH/2018-19 dated 29.10.2024 along with its consequential Summary Order in Form GST DRC – 07 with Reference No.ZD331024227788C passed under Section 74 of the TNGST Act, 2017 dated 29.10.2024 for the Financial Year 2018-19 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner : M/s.S.Premalatha

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.10.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 09.11.2023 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 29.10.2024.

4. The Petitioner was also issued with Reminders on 03.02.2024, 09.10.2024 and 19.10.2024, 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 19.02.2024, 14.10.2024 and 23.10.2024. 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 09.12.2025.

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 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 09.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.10.2024 as an addendum to the Show Cause Notice dated 09.11.2023.

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 all recovery proceedings initiated in Form GST DRC – 13 dated 10.12.2025 which has been addressed to the tenant of the Petitioner viz., M/s.Rising Sun Enterprises 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 no other amount is in arrears 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.

11.12.2025

jas

To:

The Assistant Commissioner (ST)(FAC),
Thirukazhukundram Assessment Circle,
No.42, Wahab Nagar,
Thirukazhukundram – 603 109.

C.SARAVANAN, J.

jas

W.P.No.48498 of 2025
and
W.M.P.Nos.54155 and 54157 of 2025

11.12.2025