IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48465 of 2025
and
W.M.P.Nos.54117 and 54118 of 2025

M/s.North Arcot Sarvodaya Sangh
Rep by its Partner
G.Muruganantham ... Petitioner

Vs.

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
Vellore Rural,
Station: No.4, Bharathiyar Salai,
Fort Round Road,
Vellore – 632 001. ... 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 relating to the impugned proceedings passed by the Respondent in order vide GSTIN:33AAIFN6372L1ZW/2019-20 dated 16.10.2023 along with consequential summary of order in FORM GST DRC 07 bearing No.ZD331023091119P dated 16.10.2023 passed under Section 73 of the Act, for FY 2019-20 to quash the same.

For Petitioner : M/s.A.Rithika

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 16.10.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 05.08.2023 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 16.10.2023.

4. The Petitioner was also issued with Reminders on 22.08.2023, 31.08.2023 and 07.09.2023, 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 24.08.2023, 05.09.2023 and 13.09.2023. Thus, the impugned Order has been passed.

5. The learned counsel for the Petitioner submits that the impugned exparte order in the sense it is un-contested one. It is further submitted that the Petitioner is willing to deposit the entire tax amount confirmed vide impugned order as a condition of pre-deposit for seeking fresh adjudication of the case. Hence, the learned counsel seeks six weeks time to pay the said pre-deposit.

6. 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.

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 the entire disputed tax in cash from the Petitioner's Electronic Cash Register within a period of six

weeks 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 05.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 16.10.2023 as an addendum to the Show Cause Notice dated 05.08.2023.

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 the bank account of the Petitioner shall stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to deposit entire disputed tax as ordered above and the Petitioner is not being 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.

11.12.2025

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To:

The Deputy State Tax Officer,
Office of the Deputy Commercial Tax Officer,
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Station: No.4, Bharathiyar Salai,
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C.SARAVANAN, J.

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