IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48974 of 2025
and
W.M.P.Nos.54698 and 54700 of 2025

IN2IT Enterprise Business Services Private Limited,
Represented by its Director
Rudhra Shankar Shatapathy. ... Petitioner

Vs.

1.The Assistant Commissioner,
Saidapet Assessment Circle,
Room NO.232, 2nd Floor,
Integrated Building for Commercial Taxes,
Nandanam, Chennai,
Tamil Nadu – 600 035.

2.The Deputy Commissioner (Appeal),
Office of the GST Appeal – II, PAPJM Building,
2nd Floor, Greams Road,
Chennai, Tamil Nadu – 600 006. ... 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 in GSTIN:33AAEC11994G2ZJ/2020-21 on the files of the Respondent No.1, quash the impugned order dated 22.02.2025 with the reference No.ZD3302252319499 for the FY 2020-21 and direct the Respondent No.1 to pass orders afresh after giving an opportunity of hearing to the Petitioner.

For Petitioner : Mr.S.Kabil Dev
For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned order dated 22.02.2025 in Form GST DRC – 07 passed for the tax period 2020 – 2021 after the Petitioner's appeal against the aforesaid order dated 01.08.2025 was rejected by the Appellate Authority on 20.08.2025.

4. The impugned order was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was called upon to appear for personal hearing to which the Petitioner failed to reply and thus suffered the impugned order. The Petitioner had merely asked for extension of time to reply vide communications dated 29.01.2025 and 19.02.2025.

5. It is noticed that at the time of filing of an appeal on 01.08.2025 against the impugned order, the Petitioner has already pre-deposited 10% of the disputed tax.

6. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

7. 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax in cash or from the Petitioner's Electronic Cash Register over and above 10% already pre-

deposited at the time of filing of an appeal, within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 22.02.2025, the same shall be set off against the pre-deposit of 15% as ordered above. This shall however be subject to verification by the Respondents.

10. In case the Petitioner complies with the above stipulations, the 1st 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

14. 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
jas

To:

1.The Assistant Commissioner,
Saidapet Assessment Circle,
Room NO.232, 2nd Floor,
Integrated Building for Commercial Taxes,
Nandanam, Chennai,
Tamil Nadu – 600 035.

2.The Deputy Commissioner (Appeal),
Office of the GST Appeal – II, PAPJM Building,
2nd Floor, Greams Road,
Chennai, Tamil Nadu – 600 006.

C.SARAVANAN, J.

jas

W.P.No.48974 of 2025
and
W.M.P.Nos.54698 and 54700 of 2025

15.12.2025