IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 16-12-2025**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 49116 of 2025**
**and W.M.P. No.54868 & 54870 of 2025**

M/s.Eagle Press,
Rep by its Partner
Mr.Rajah Sunder Singh,
No.35, Diary House,
Mannar Swamy Koil Street,
Royapuram, Chennai 600 013.

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Royapuram Assessment Circle,
Station No.32, Elephant Gate Bridge Road,
Chennai-600 003.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in Order passed by the Respondent vide GSTIN33AABFE9151B1ZY/2018-2019 along with Ref. No. ZD3304240678465 in Form DRC-07 both dated 08.04.2024 and seeking to quash of the same as arbitrary and gross violation of principles of Natural Justice and direct the respondent to hear the case on merits.

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| For Petitioner(s): | Ms.Mathanghi.G |
| For Respondent(s): | Mr.V.Prashanth Kiran,<br>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 08.04.2024. which was preceded by a Show Cause Notice in GST DRC-01 dated 15.12.2023 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 08.04.2024.

4.The learned counsel for the Petitioner submits that already Rs.84,804/- has been recovered from and out of Rs.1,70,722/- being the tax demanded vide the impugned order.

5.Learned Government Advocate for the Respondent is unable to confirm whether indeed the aforesaid amount has been recovered from the Petitioner. Therefore, submitted that the same may be subject to verification.

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.Following the consistent view taken under similar circumstances, the impugned order is quashed and 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.In case, any of the disputed tax amount has been recovered from the Petitioner as has been stated by the Petitioner during the course of hearing, no further pre-deposit is required. Any amount already recovered/paid by the Petitioner towards the tax liability confirmed under the impugned order shall be adjusted towards the pre-deposit of 50% as ordered above, subject to verification.

9.Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 15.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 08.04.2024 as an addendum to the Notice dated 15.12.2023.

10.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.

11.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.

12.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.

13.Needless to state, before passing any such order, the 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.

**16-12-2025**

Neutral Citation: Yes/No

GSA

To

The Assistant Commissioner (ST) (FAC)
Royapuram Assessment Circle,
Station No.32, Elephant Gate Bridge Road,
Chennai-600 003.

**C.SARAVANAN, J.**

**GSA**

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