IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49467 of 2025
and W.M.P. Nos.55268 & 55269 of 2025

Shiminko Engineering And Construction India
Private Limited,
Represented by Mr. Sang Man shim, Director,
No.12/8B, Vellanthangal Village, Thandalam,
Sriperumbudur, Kancheepuram District,
Tamil Nadu 602 117.

..Petitioner(s)

Vs

State Tax Officer,
Sriperumbudur Assessment Circle,
Station No 4/109, Chennai Bangalore Road,
Nazarathpet, Chennai 600 123.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the case relating to the impugned Order Reference No.ZD330225223446P dated 21.02.2025 with proceedings thereon bearing GSTIN: 33AABCD6485C1ZW/2020-21 dated 21.02.2025 of the respondent and to quash the same.

For Petitioner(s): Mr.J. Shankarraman

For Respondent(s): Mr.V.Prashanth Kiran,
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 exparte order dated 21.02.2025 passed by the Respondent for the tax period 2020-2021, which preceded a Notice in GST DRC-01 dated 12.11.2024, to which the Petitioner failed to file a reply and thus, suffered the impugned Order dated 21.02.2025.

4.It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders have already expired. The present Writ Petition have been filed only on 16.12.2025.

5.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.

6.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 25% 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.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 25% as ordered above, subject to verification by the Respondent.

8.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the Show Cause Notice dated 12.11.2024.

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 also stand automatically vacated.

10.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.

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.

18-12-2025
(2/2)

Index : Yes/No
GSA

To
State Tax Officer,
Sriperumbudur Assessment Circle,
Station No 4/109, Chennai Bangalore Road,
Nazarathpet, Chennai 600 123.

C.SARAVANAN, J.

GSA

WP No. 49467 of 2025
and W.M.P. Nos.55268 & 55269 of 2025

18-12-2025

(2/2)