



WEB COPY

WP No. 49606 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49606 of 2025

and

WMP.No.55452 of 2025

M/S.Navaneeth

Rep by its Proprietor Mr.Navaneeth,
No.180, Defence Officers Colony,14th
Cross Street, Ekkathuthangal,
Chennai-600 032

Petitioner(s)

Vs

The Deputy Commercial Tax Officer Respondent
Alandur, South III Chennai South,
Chennai

PRAYER: This Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the respondent culminating in the Order dated 03.04.2024 issued under Reference No.ZD330424030930T by the respondent and quashing the same direct the respondent to pass fresh orders after taking into account the submissions to be made by the petitioner firm.

For Petitioner(s): Priyadarshini KTK

For Respondent: Mrs.K.Vasanthamala, GA

ORDER

Mrs.K.Vasanthamala, 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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.04.2024, which was preceded by a Show Cause Notice in DRC-01 dated 05.01.2024 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 03.04.2024.

4. 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 16.12.2025.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Original Authority 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. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 05.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.04.2024 as an addendum to the Show Cause Notice dated 05.01.2024.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above if the Petitioner not being arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. 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.

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

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

18-12-2025
(1/2)

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No
gv



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To

The Deputy Commercial Tax Officer
Alandur, South III Chennai South,
Chennai



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C.SARAVANAN J.

gv

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