IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49712 of 2025
& WMP Nos.55570, 55572, 55574 & 55576 of 2025

1. Bhavishya Kumar,
Proprietor of Tvl The Wedding Attire
Nos.122 and 124, Ground Floor,
Cathedral Road, Chennai 600 086
Tamil Nadu, India

Petitioner(s)

Vs

1. Commercial Tax Officer,
Mylapore Assessment Circle,
2nd Floor, Integrated building for
Commercial Taxes and Registration,
Nandanam,
Chennai- 600 035

2.Assistant Commissioner ST ,
Mylapore Assessment Circle,
No. 249, 2nd Floor, Integrated Building
for both Registration Commercial Tax
Department, Nandanam,
Chennai-600 035

3.The Branch Manager, HDFC Bank,

Sowcarpet Branch, No.68, Ground
floor, Mint Street, Sowcarpet,
Chennai-600 079

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records on the file of the respondents and quash the impugned Order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 dated 23.01.2025 and having Reference Number ZD330125188451K and its annexure dated 23.01.2025 in GSTIN 33KGTPK6875C1ZS passed by the first respondent for FY 2023-24.

For Petitioner(s): Mr.N.V. Balaji

For Respondent: Ms.P.Selvi, GA for R1 & 2
Mr.C.Mohan for M/s.King and Patridge for R3

ORDER

Ms.P.Selvi, learned Government Advocate takes notice for the respondents 1& 2 and Mr.C.Mohan, learned counsel for M/s.King and Patridge takes notice for the third 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 Counsel appearing for the respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Order bearing Reference No. ZD330125188451K and its annexure dated 23.01.2025 in GSTIN 33KGTPK6875C1ZS passed by the first respondent, which was

preceded by a Show Cause Notice in GST DRC-01 dated 26.02.2024 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 23.01.2025.

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 pass a fresh order on terms subject to such Assessee depositing 25% 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 1st respondent to pass a fresh order 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. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.01.2025 as an addendum to the Show Cause Notice dated 26.02.2024.

8. 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 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 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

10. In case the petitioner fails to comply with any of the stipulations, the 1st 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.

11. Needless to state, before passing any such order, the 1st respondent

shall give due notice to the petitioner.

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

19-12-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

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2.Assistant Commissioner (ST) ,
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C.SARAVANAN, J.
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