IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49492 of 2025
and W.M.P. Nos.55296 & 55298 of 2025

M/s R.S. Sekar Industries,
Represented By Its Proprietor S Rajasekar,
No.8/30 K.C. Garden 6th Street,
T V K Nagar, Peravallur,
Chennai 600 082.

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT)
   GST Appeal, Chennai I,
   Main Building 2nd Floor,
   No.1, Greams Road,
   Chennai 600 006.

2. The Deputy State Tax Officer-2,
   Perambur Assessment Circle,
   No.1, PAPJM Buildings Annexe,
   Greams Road,
   Chennai 600 006.

..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 second respondent in his proceedings in GSTIN 33AQWPR4923M1Z1/2019-20, dated 23.08.2024 and the consequential order of the first respondent in GSTIN / Temp ID/UIN 33AQWPR4923M1Z1 - ARN AD330325051691B, dated 07.05.2025.

For Petitioner(s): Mr.P.V.Sudakar

For Respondent(s): Mrs.K.Vasanthamala, Government Advocate

O R D E R

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 Respondents.

3.The Petitioner is before this Court against the impugned order dated 23.08.2024 passed by the 2nd Respondent and the rejection of the Petitioner's appeal by the 1st Respondent on 07.05.2025. The impugned order dated 23.08.2024 passed by the 2nd Respondent is an exparte order, in the sense, the Petitioner failed to file a reply to the notice in DRC-01 dated 23.05.2024. The Petitioner attempted to have the order rectified by filing an application under Section 161 on 18.11.2024, which came to be rejected on 14.02.2025. Thereafter, the Petitioner has filed an appeal belatedly on 12.03.2025, which has culminated the order of the 1st Respondent dated 07.05.2025.

4.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.

5.Following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 40% of the disputed tax over and above 10% already deposited by the Petitioner on 12.03.2025 at the time of filing of appeal before the 1st Respondent, 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.

6.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 40% as ordered above, subject to verification.

7.Within such time, the Petitioner shall also file a reply to the Notice in GST DRC-01 dated 23.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Notice dated 23.05.2024.

8.In case the Petitioner complies with the above stipulations, the 2nd 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 40% 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.

10.In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 Respondents 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.

18-12-2025

Neutral Citation: Yes/No

GSA

To

1. The Deputy Commissioner (CT)
   GST Appeal, Chennai-I,
   Main Building 2nd Floor,
   No.1 Greams Road,
   Chennai 600 006.

2. The Deputy State Tax Officer 2,
   Perambur Assessment Circle,
   No.1, PAPJM Buildings Annexe,
   Greams Road,
   Chennai 600 006.

C.SARAVANAN, J.

GSA

WP No. 49492 of 2025

and W.M.P. Nos.55296 & 55298 of 2025

18-12-2025