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W.P.No.49649 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.49649 of 2025
and
W.M.P.Nos.55489 and 55490 of 2025

Appejay Surrendra Park Hotels Limited,
Represented by its Authorised Signatory
Rajesh Radhakrishnan,
No.601, The Park, Anna Salai,
Nungambakkam,
Chennai-600 006.

... Petitioner

-Vs-

Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
Integrated Commercial Taxes Building,
No.46, Mylapore Taluk Office,
Greenways Road, Chennai – 600 028.

... Respondent

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the Respondent contained in its order passed under Section 73 of the Goods and Services Act, 2017 in Form GST DRC 07, dated 04.12.2025, Ref.No.ZD331225071257J and to quash the same as arbitrary, unjust and illegal.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Additional Government Pleader



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ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. The petitioner is before this court against the impugned order dated 04.12.2025 whereby the demand proposed in the Show Cause Notice in DRC 01 dated 02.07.2025 has been confirmed in part. The records reveal that the petitioner had also filed a reply.

4. It is noticed that by a Reminder notice dated 27.11.2025, the petitioner was asked to file an additional reply by 02.12.2025. The personal hearing was fixed on 01.12.2025. On the date fixed for personal hearing, the petitioner however did not appear. The petitioner had sent a representation on 02.12.2025 with a request for extension of time to file a reply.



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5. The impugned order has been passed without an additional reply from the petitioner in response to the reminder dated 27.11.2025.

6. Considering the same and following the consistent view taken under similar circumstances, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner filing an additional reply to the Reminder Notice dated 27.11.2025 within 30 days of receipt of this order

7. In case the Petitioner files such reply, the Respondent is directed to pass a fresh order on merits and in accordance with law as expeditiously as possible.

8. 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.

9. Needless to state that the petitioner shall be heard before passing of the final order.



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C.SARAVANAN. J,

gv

10. This Writ Petition is disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

19.12.2025

Neutral Citation: Yes/No

gv

To

Assistant Commissioner (ST),
Pondy Bazaar Assessment Circle,
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No.46, Mylapore Taluk Office,
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