IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 49761 of 2025
& WMP Nos.55646 & 55647 of 2025

1. Sagar Hardwares and Electricals
Represented by Proprietor Udaram
Badarram,
1,Ground floor, Thatchoor road,
Krishnapuram Village,
Tiruvallor-601 204

Petitioner(s)

Vs

1. The State Tax Officer
Ponneri Assessment Circle, Integrated
Commercial Taxes Building, First
Floor, Room No.107, No.32, Elephant
Gate Bridge Road, Vepery,
Chennai-600 003

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records relating to the Impugned Order vide FORM GST DRC 07 bearing Reference Number ZD3302250998245 dated 11.02.2025, passed by the Respondent herein, to quash the same.

For Petitioner(s): Mr.Shiva Kumar G

For Respondent: Ms.P.Selvi, GA

ORDER

Ms.P.Selvi, 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 appearing for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 11.02.2025 for the tax period 2020-2021 of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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 11.02.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned 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% 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 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 by the impugned order shall be adjusted towards the pre-deposit of 25% as ordered above, subject to verification.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 11.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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 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 is not 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.

19-12-2025

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Index:Yes/No
Neutral Citation:Yes/No

To

1.The State Tax Officer
Ponneri Assessment Circle, Integrated Commercial Taxes Building, First Floor, Room No.107, No.32, Elephant Gate Bridge Road, Vepery,
Chennai-600 003

C.SARAVANAN, J.
dn

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