**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 26-12-2025**

CORAM

**THE HON'BLE MR.JUSTICE V. LAKSHMINARAYANAN**

**WP No. 50398 of 2025**
**and WMP Nos.56408 & 56410 of 2025**

M/s.Borathotam Kingdom
Rep.by its Proprietor Shri.Alagammal Muthuvel
Kannan, GSTIN: 33AGQPM1Z0
No.16, Susila Nagar Main Road, Roja Steels
Kodungaiyur, Chennai, Tamil Nadu 600 118 ..Petitioner

Vs

1.The Assistant Commissioner of CGST and Central Excise, Office of the Assistant Commissioner of GST and Central Excise, Madhavaram Division
Chennai North Commissionerate, Newry Towers
No.2054, I Block, II Avenue, 12th Main Road
Anna Nagar, Chennai 600 040.

2. The Assistant Commissioner (ST)
Office of the Assistant Commissioner (ST)
Manali Assessment Circle, Integrated Commercial Taxes Complex, No.32, Elephant Gate Bridge Road
Chennai 600 003.

..Respondents

Prayer : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorarified Mandamus to call for the records and quash the impugned order in FORM GST DRC-07 bearing reference No,ZD330225261381R dated 25.02.2025 passed by the 1st respondent and the consequent recovery notice dated 24.11.2025 issued by the 2nd respondent and further, to direct the respondent to pass a fresh order after providing an opportunity of personal hearing and in consideration of the submissions of the petitioner to be made during the personal hearing, following principles of natural justice.

For Petitioner : Mr.V.Buvan Chander

For Respondents : Mr.Su.Srinivasan
Senior Central Government Standing Counsel – for R1

Ms.P.Selvi
Government Advocate – for R2

**Order**

This Writ Petition is being disposed of at the time of admission with the consent of the counsel for the Petitioner and the counsel for the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.02.2025 which was preceded by a Show Cause Notice in DRC-01 dated 27.11.2024 and 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 25.02.2025. The limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 has also expired.

3. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Order on terms subject to the Petitioner depositing 25% of the disputed tax. I do not find any reason to take a different view in this case.

4. Considering the same, the impugned Order dated 25.02.2025 is quashed and 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.

5. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Subject to the Petitioner complying with the above stipulated conditions, the 1st Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

7. In case the Petitioner fails to comply with any of the conditions stipulated above, 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.

8. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

**26-12-2025**

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

KST

To

1. The Assistant Commissioner of CGST and Central Excise, Office of the Assistant Commissioner of GST and Central Excise, Madhavaram Division
Chennai North Commissionerate, Newry Towers
No.2054, I Block, II Avenue, 12th Main Road
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**V.LAKSHMINARAYANAN J.**

**KST**

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