IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3395 of 2025
and
W.M.P.Nos.3775 and 3777 of 2025

RLT Instrumentation Private Limited
No.2, Ground Floor, Factory Road ,Athur ,
Chengalpattu 603 101
Rep by director Ponnambalam Thirumurugan.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Chengalpattu Assessment Circle, No.16A ,
   1st Floor, 1st Main Road, Anna Nagar,
   Chengalpattu- 603 001.

2. The Deputy Commissioner (ST)
   Chengalpattu Zone, No.26, 2nd Floor,
   Abirami Complex,
   MahalakshmiNagar ,Thimmavaram,
   Kanchipuram Main Road,
   Chengelpattu 603 101.

3. The Branch Manager,
   HDFC Bank , Ground Floor, New No.20-1,
   Old No.9A, Alagesan Road, Vedachalam Nagar
   IFSC HDFC0001851.
   Chengalpattu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the first respondent in GSTIN.33AACCR8740B1ZP/2019-20 dated 29-08-2024 / summary of the order in Form GST DRC-07 in Ref.No.ZD330824280801C

/2019-20 dated 29-08-2024 and quash the same as passed contrary to the provisions of the CGST Act, 2017 and TNGST Act, 2017, against the principles of natural justice and also against the settled decisions of this Court with a direction to the first respondent to afford an opportunity to the petitioner to file his objections followed by personal hearing.

For Petitioner(s): Mr.Rajkumar P

For Respondent(s): Mr.V. Prashanth Kiran
Govt., Advocate for R1 and R2

Mr.C.Mohan and
Ms.Rexy Josephine Mary for
M/s. King And Partridge,
For R3

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for R1 and R2 and Mr.C.Mohan and Ms.Rexy Josephine Mary for M/s. King And Partridge, learned counsel takes notice for R3.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for R1 & 2 and the learned counsel for R3.

3. The Petitioner is before this Court against the impugned order dated 29.08.2024. The impugned order has been passed two days before the expiry of limitation prescribed under Section 73 of the respective GST enactments. It is noticed that the Petitioner was issued with a Notice in Form GST DRC – 01 dated 20.05.2024. The Petitioner was required to respond to the same within a period of thirty days.

4. The Petitioner was also issued with Reminders on 27.07.2024, 06.08.2024 and 26.08.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 01.08.2024, 12.08.2024 and 28.08.2024. Thus, the impugned Order has been passed.

5. The Petitioner has secured an interim order from this Court on 03.02.2025. The conduct of the Petitioner is not *bonafide*. However, considering the fact that the impugned order has been passed in absence of a proper reply and considering the fact that the Petitioner shall under constrained to pass the impugned assessment order.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for R1 and R2.

7. 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.

8. 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 on merits subject to the Petitioner depositing 20% of the disputed tax in cash or 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 19.05.2024.

10. 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 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 20% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. 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.

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

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

28-01-2026

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

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2. Deputy Commissioner (ST)
   Chengalpattu Zone, No.26, 2nd Floor, Abirami Complex,
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C.SARAVANAN, J.

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