IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 4/3/2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8505 of 2026
and
W.M.P.Nos.9204, 9206 and 9211 of 2026

M/s. Viazia Enterprises
rep. By its Partner
Mr.Rajesh
No.40/1 Noothancheery NR
Syrican Catholic Malabar Church
Madambakkam
Chengalpattu 600 126. … Petitioner

Vs

1. The Assistant Commissioner (ST) (FAC)
   Medavakkam Assessment Circle
   No.46 Greenways Road
   RA Puram, II Floor
   Room No.205
   Chennai 600 028.

2. The Branch Manager
   Karur Vysya Bank, T.Nagar Branch
   No.62 Sir Thiyagaraya Road
   T.Nagar
   Chennai 600 017.

3. The Branch Manager
   IndusInd Bank, Chromepet Branch
   No.78 Durga Complex, Ground Floor
   GST Road, Chromepet
   Chennai 600 044.

4. The Branch Manager
   Yes Bank, Sriperumbudur Branch
   Ground Floor, Shiohm Inn
   No.2 Car Street, Sri Lakshmi Nagar
   Kothanda Nadar Nagar, Nenmeli
   Sriperumbudur 602 105. … Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records of the impugned order vide GSTN 33AAZFV4681P1ZZ/2024-25 dated 19/9/2025 on the file of the respondent and quash the same along with consequential DRC-07 order under Section 74 in Ref.No.ZD33092539558W dated 19/9/2025 on the file of the respondent.

For Petitioner : Mr.Praveen S.Purohit

For Respondent : Mrs.K.Vasanthamala
Government Advocate
for R.1

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ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the first respondent.

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 the first respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 19/9/2025 passed by the first respondent.

4. The impugned order was preceded with a Show Cause Notice in Reference No.ZA3303251828198 dated 24/3/2025 followed by a personal hearing notice on 4/4/2025.

5. It is the case of the petitioner that petitioner failed to respond to the show cause notice as it was posted in web portal and that petitioner became aware of the same only after recovery proceedings were initiated.

6. It is submitted by the learned counsel for the petitioner that petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

7. On the other hand, learned Government Advocate for the first respondent would submit that this writ petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413 of 2020, dated 06.05.2020],** where the Hon'ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

8. I have considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the first respondent.

9. Under similar circumstances, orders have been quashed and the cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% 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.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the first 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.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 19/9/2025 together with requisite documents to substantiate the case by treating the impugned Order dated 19/9/2025 as an addendum to the Show Cause Notice dated 24/3/2025.

12. Subject to the petitioner complying with the above stipulations, the first 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 of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

13. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

14. It is made clear that bank attachment shall be lifted subject to the deposit of entire amount of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned order.

15. In case the petitioner fails to comply with any of the stipulations, the first 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.

C.SARAVANAN, J.

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16. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

4/3/2026

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Index: Yes/No
Neutral Citation : Yes / No

To

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