IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50504 of 2025
and
W.M.P.Nos.56555 and 56557 of 2025

Tvl. Hindustan Digital and Display,
Rep. By its Partner Jayanthi V R Pai,
13, South Dhandapani Street, T.Nagar,
Chennai, Tamil Nadu - 600 017. ... Petitioner

Vs.

Assistant Commissioner (ST),
Nandanam Assessment Circle,
No.46, Mylapore Taluk office Building,
3rd Floor, Greenways Road,
R.A.Puram, Chennai – 28.
... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent's impugned order in Form GST DRC-07 dated 26.12.2023 bearing Reference No.ZD331223208177S along with the connected detailed order in GSTIN:33AAGFH6810h1ZM/2017-18 of the same date, and the consequent Recovery Notice bearing Ref. GSTIN:33AJmPA1429N2Z8/2017-18 dated 31.10.2025, issued by respondent seeking to quash the same; and consequentially direct the respondent to provide the petitioner with an opportunity of hearing.

For Petitioner : M/s.D.S.Vipula
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the 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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Orders dated 26.12.2023 in DRC-07 passed for the tax period 2017-2018, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 29.09.2023 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 Orders dated 26.12.2023 which has now culminated in the impugned recovery notice dated 31.10.2025 was issued to petitioner.

4. The Petitioner was also issued with Reminders on 25.10.2023, 16.11.2023 and 30.11.2023, which called upon the Petitioner to file a reply and

to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. Thus, the impugned Orders have been passed.

5. 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 26.12.2025.

6. 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned orders are quashed and case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing the entire (100%) 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 29.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 26.12.2023 as an addendum to the Show Cause Notice dated 29.09.2023.

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 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 raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the petitioner depositing entire (100%) disputed tax as ordered above and the Petitioner not being in arrears of any amount barring the amount demanded under the impugned Orders.

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.

05.01.2026

Index : Yes/No
Neutral Citation : Yes/No

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To:

Assistant Commissioner (ST),
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C.SARAVANAN, J.

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