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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 403 of 2026
and
WMP No.468 & 471 of 2026

M/s.Shri Anandhavalli Roadways,
Represented by its Partner,
V.P.Vishnu Ram,
No.18, NGO Colony,
Sriperumbudur,
Kancheepuram District 602 105.

Petitioner(s)

Vs

The Commercial Tax Officer/Proper Officer,
Sriperumbudur Assessment Circle,
Commercial Taxes Department,
Kancheepuram District.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN:33ACNFS3493C1Z1/2020-21 dated 19.02.2025, the connected order under section 73 of the CGST/TNGST Act, 2017, also dated 19.02.2025, together with the summary of the order in form GST DRC-07 bearing Reference No.ZD330225193256F dated 19.02.2025 and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

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For Petitioner(s): Mr.Benuel Ritesh Rajkumar

For Respondent: Mr.Harsha Raj
Government Advocate

ORDER

Mr.Harsha Raj, 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 for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 19.02.2025 passed under Section 73 of the respective GST enactments, for the tax period 2020-21. The impugned order was preceded by a Show Cause Notice in DRC-01 dated 26.11.2024, wherein the petitioner was called upon to appear for a personal hearing fixed.

4. The Petitioner was also issued with Reminders on 27.12.2024, 13.02.2025 and 14.02.2025, 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 10.01.2025 and 18.02.2025.

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Thus, the impugned Order has 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 08.12.2025.

6. 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 10% to 100% of the disputed tax depending upon the length of time taken in approaching the Court. I do not find any extraneous 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2025 as an

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addendum to the Show Cause Notice dated 26.11.2024.

9. Any amount which has been already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order dated 19.02.2025 shall be adjusted towards the aforesaid pre-deposit of 25% of disputed tax.

10. 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 vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount demanded 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 Respondent is at liberty to proceed against the Petitioner to recover the tax in

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accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any final order, the petitioner shall be heard.

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

08-01-2026

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

To

The Commercial Tax Officer / Proper Officer,
Sriperumbudur Assessment circle,
Commercial Taxes Department,
Kancheepuram District.

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C.SARAVANAN J.
jd

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