IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 50243 of 2025
AND
WMP NO. 56216 OF 2025,WMP NO. 56221 OF 2025

C.T.Construction
Rep. by its Prop.Sabarinathan,
Having Office at.No.32,/11,
Thiruvallur Street, Metha Nagar,
Aminjikarai,
Chennai-600 029

..Petitioner(s)

Vs

The Assistant Commissioner(ST),
Arumbakkam Assessment Circle,
No.1, Greams Road, 4th Floor,
PAPJM (Annexe) Building,
Chennai-600 006.

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of a Writ of Certiorari, to call for records from the files of respondent in impugned order dated 16.6.2025 (GSTIN NO.33FHXPS9557R1ZN) passed for the F.Y.2021-2022 and quash the same as illegal, arbitrary and violative of principles of natural justice.

For Petitioner(s): Mr. Prakash M

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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. The Petitioner is before this Court against the impugned order dated 16.06.2025 for the financial year 2021-2022, which was preceded by a show cause notice in DRC-01 dated 02.01.2025 and the reminder dated 12.06.2025. However, despite sufficient time being granted to the petitioner, the Petitioner neither filed any reply nor appeared for personal hearing fixed. In this background, the impugned order dated 16.06.2025 has been passed.

4. 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.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the concerned 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.

6. 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.01.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 16.06.2025 as an addendum to the Show Cause Notice dated 02.01.2025.

8. 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.

9. 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 not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

10. 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.

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

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

06-01-2026

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

RPP

To
The Assistant Commissioner(ST),
Arumbakkam Assessment Circle,
No.1, Greams Road, 4th Floor,
PAPJM (Annexe) Building,
Chennai-600 006.

C.SARAVANAN J.

RPP

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