IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50048 of 2025
and
WMP No.55994 of 2025

M/s.HITECH CNC ENGINEERING,
Sole Proprietorship,
Rep by Amarnath Lakshmanan
Plot No.59, Rajeswari Layout,
Begapalli, Hosur,
Krishnagiri – 635 126. ... Petitioner

Vs.

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
17, Pitchards Road,
Hasthampatty, Salem – 636 007.

2.The Commercial Tax Officer,
Hosur (North)- 1,
Hosur – 635 109. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned summary order in DRC -07 Ref. No.ZD330225156585D dated 17.02.2025 passed by the second respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the

GST Act, 2017.

For Petitioner : Mr.J.Pradeep
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

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

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.02.2025 passed in DRC-07 for the tax period 2020-2021 by the second Respondent which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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 Order dated 17.02.2025.

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 18.12.2025.

5. 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 50% 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 impugned order is quashed and the case is remitted back to the second Respondent to pass a fresh order on merits, subject to the Petitioner depositing 50% 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 25.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. In case the Petitioner complies with the above stipulations, the second 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 Petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the second 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 second Respondent shall give due notice to the Petitioner.

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

02.01.2026
(3/7)

mtl
Neutral Citation : Yes / No

To:

1.The Deputy Commissioner (Commercial Tax) (FAC),
Goods and Service Tax (Appeal),
Appellate Authority,
17, Pitchards Road,
Hasthampatty, Salem – 636 007.

2.The Commercial Tax Officer,
Hosur (North)- 1,
Hosur – 635 109.

C.SARAVANAN, J.

mtl

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