IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM
THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 50214 of 2025
AND
WMP NO. 56176 OF 2025 & WMP NO. 56178 OF 2025

Rubicon Associates,
Rep By Its Partner K Venkatesan,
A3, Umalayapuram, Chennai
Kancheepuram, Tamil Nadu 600044

..Petitioner(s)

Vs

State Tax Officer,
Pallavaram Assessment Circle,
3rd Floor Integrated Commercial Taxes Building,
Nandanam, Chennai 35

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, to call for the records of the Respondent herein in Impugned order passed in GSTIN 33AALFR0334D1ZO/2017-18 dated 19.12.2023 for the FY 2017-18 and quash the same.

For Petitioner(s): Ms. G Vardini Karthik

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. In this Writ Petition, the Petitioner has challenged the Order dated 19.12.2023 in DRC – 07 passed for the tax period 2017-2018, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.09.2023 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 Order dated 19.12.2023.

4. The Petitioner was also issued with Reminders, 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 16.11.2023 and 23.11.2023. 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 12.12.2025.

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 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 order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 100% 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 GST DRC-01 dated 27.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 19.12.2023 as an addendum to the Show Cause Notice dated 27.09.2023.

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 vacated.

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

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.

06-01-2026

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

RPP

To

State Tax Officer,
Pallavaram Assessment Circle,
3rd Floor Integrated Commercial Taxes Building,
Nandanam, Chennai 35.

C.SARAVANAN J.

RPP

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