



WEB COPY



W.P.No.50668 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50668 of 2025

and

W.M.P.Nos.56745 and 56746 of 2025

Tvl. Image Expo Systems,
(Represented by its Proprietor Arunachalam Ramesh),
No.4, Na.Kuppusamy Nagar,
Vanagaram, Chennai – 600 095.

... Petitioner

Vs.

The Deputy State Tax Officer -1,
(also known as the Deputy Commercial Tax Officer),
Vanagaram Assessment Circle,
Integrated GST Building,
No.4/109, Varadharajapuram, Nazarathpet,
Poonamallee, Chennai – 600 123.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the respondent herein in Impugned Assessment Order in GSTIn:33ADXPR9348G1ZR/2019-2020 dated 02.08.2024 along with the summary of the order in FORM GST DRC-07 vide Reference No.ZD3308240139196 and quash the same.



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For Petitioner : Mr.P.Dileepkumar
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 Order dated 02.08.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 09.01.2024 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 02.08.2024.

4. The Petitioner was also issued with Reminder on 27.03.2024, 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



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hearing despite multiple opportunities. 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 29.12.2025.

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 case is remitted back to the 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.



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8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 19.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 02.08.2024 as an addendum to the Show Cause Notice dated 19.01.2024.

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 deposit of 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any 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.



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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:

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(also known as the Deputy Commercial Tax Officer),
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C.SARAVANAN, J.

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