IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50157 of 2025
and
W.M.P.Nos.56096 and 56097 of 2025

H.Palnivelrajan,
Proprietor of M/s.Oviya Mobiles,
No.16, New Market,
Somanur, Mettupalayam Taluk,
Coimbatore District – 641 668. ... Petitioner

Vs.

The Deputy State Tax Officer – 1 /
Deputy Commercial Tax Officer (ST),
Karumathampatti Assessment Circle,
Commercial Tax Annex Building,
Dr.Balasundaram Salai,
Coimbatore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order passed by the respondent bearing GSTIN : 33BEEPP4781G1ZE/2019-20 dated 24.04.2023 (actually 24.04.2024), digitally signed on 22.08.2024 along with order and summary of order in Form GST DRC – 07 bearing Reference No. ZD330824203618E dated 22.08.2024, quash the same and consequently direct the respondent to entertain the records, documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner.

For Petitioner : Mr.P.Srinivasan

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.04.2024 (wrongly mentioned as 24.04.2023), which was preceded by a Show Cause Notice in GST DRC-01 dated 20.05.2024 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 24.04.2024 (wrongly mentioned as 24.04.2023).

4. The Petitioner was also issued with Reminders on 20.06.2024, 03.07.2024 and 12.07.2024, 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 25.06.2024, 08.07.2024 and on 15.07.2024. 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 18.12.2025.

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 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.

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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.04.2024 (wrongly mentioned as 24.04.2023) as an addendum to the Show Cause Notice dated 20.05.2024.

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 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 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.

02.01.2026
(1/2)

mtl
Neutral Citation : Yes / No

To:
The Deputy State Tax Officer – 1 /
Deputy Commercial Tax Officer (ST),
Karumathampatti Assessment Circle,
Commercial Tax Annex Building,
Dr.Balasundaram Salai,
Coimbatore.

C.SARAVANAN, J.

mtl

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