



WEB COPY



W.P.No.49958 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49958 of 2025

and

W.M.P.Nos.55850 and 55853 of 2025

Tvl.Jass Press Prodcuts,
(Represented by its Proprietor)
Mr.Kannan Pannerselvam)
12A, Sri Manjunatha Villas,
ESI Ring Road,
Motham Agaraharam,
Hosur, Krishnagiri,
Tamil Nadu, 635 126.

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Hosur (South)-I Assessment Circle,
Hosur, Krishnagiri,
Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in FORM GST DRC-07 with reference No.ZD330924206269A dated 30.09.2024 along with detailed order in GSTIN:33AONPK8274M1Z9/2018-19 dated 30.09.2024 for the tax period 2018-19.



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For Petitioner : Mr.Karventhan,A.P.

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 impugned Order dated 30.09.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.10.2023 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 30.09.2024.

4.The Petitioner was also issued with Reminders on 14.12.2023 and 13.06.2024 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 20.12.2023 and 18.06.2024 Thus, the impugned Order has been passed.



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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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.09.2024 as an addendum to the Show Cause Notice dated 27.10.2023.



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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 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.

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



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13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

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To:

The Deputy State Tax Officer-1,
Hosur (South)-I Assessment Circle,
Hosur, Krishnagiri,
Tamil Nadu.



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C.SARAVANAN, J.

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