IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50153 of 2025
and
W.M.P.Nos.56093 to 56095 of 2025

H.Muthuvelrajan,
Proprietor of M/s.Master Mobiles,
No.8, New Market Main Road,
Somanur, Somanur Taluk,
Coimbatore District – 641 668. ... Petitioner

Vs.

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

2.The Branch Manager,
Tamilnad Mercantile Bank Ltd.,
Somanur Branch,
D.No.314, Ground Floor,
Near Kongu Kalai Arangam,
Karumathampatti Road,
Somanur,
Coimbatore District – 641 668. ... Respondents

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 first respondent bearing GSTIN: 33CQFPM6878K1Z7/2020-21 dated 23.01.2025 along with order and summary of order in Form GST DRC-07 bearing Ref No.ZD330125194145L dated 23.01.2025, and consequential impugned attachment notices issued by the first respondent to the second respondent vide Ref No.33CQFPM6878K1Z7/2025 dated 16.05.2025 and by the second respondent to the petitioner vide letter dated 12.12.2025, quash the same and consequently direct the respondents 1 an d2 to lift th attachments dated 16.05.2025 and 12.12.2025 ad to direct the respondents 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 e*x parte* Order dated 23.01.2025 issued in Form GST DRC -07 for the tax period 2020-2021 and the consequential Demand Notice dated 16.05.2025 and 12.12.2025 issued by the first Respondent.

4. The impugned order dated 23.01.2025 was preceded by a Show Cause Notice in GST DRC-01 dated 30.09.2024 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 23.01.2025.

5. The Petitioner was also issued with Reminders on 18.11.2024, 26.11.2024 and 04.12.2024, 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 22.11.2024,

29.11.2024 and on 09.12.2024. Thus, the impugned Order has been passed.

6. 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.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the first 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the first respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.09.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 23.01.2025 as an addendum to the Show Cause Notice dated 30.09.2024.

10. In case the Petitioner complies with the above stipulations, the first 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

12. In case the Petitioner fails to comply with any of the stipulations, the first 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.

13. Needless to state, before passing any such order, the first respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02.01.2025
(2/2)

mtl
Neutral Citation : Yes / No

To:

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C.SARAVANAN, J.

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