IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50498 of 2025
and
W.M.P.Nos.56550 and 56551 of 2025

M/s. Ganapathy Engineering Works,
Proprietor of M/s. Gopal Jeevaraj
Son of Sanjeevi Pillai Gopal,
Aged about 38 years,
Registered Office at 22,
CTH Road, Tiruninravur, Tiruvallur – 602 024.

... Petitioner

Vs.

1. The Assistant Commissioner (ST) (FAC)
Avadi Assessment Circle
Station: Survey No.1275/3,
Integrated Commercial Taxes Building
(Tiruvallur Division) First Floor,
Room No.124, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

2. City Union Bank,
Rep. By its the Branch Manager,
Thirunindravur Branch, Plot No. CTH Road,
Thirunindravur, Tiruvallur – 602 024.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the Impugned Order dated 29.08.2024 passed by the first respondent in Ref No.GSTIN/33AIVPJ9709J1ZM/2019-2020 quash the same and consequentially direct the first respondent to pass orders afresh on merits after conducting an enquiry by affording an opportunity to the petitioner to file his objections and documents.

For Petitioner	:	Mr.T.Sundar Rajan
For R1	:	Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the first 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 first Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.08.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 18.05.2024 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 29.08.2024.

4. The Petitioner was also issued with Reminders on 08.08.2024 and 09.08.2024, 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 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 26.12.2025.

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 first 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 Form GST DRC-01 dated 18.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 18.05.2024.

9. 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 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 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.

12. Needless to state, before passing any such order, the first 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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C.SARAVANAN, J.

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