



WEB COPY

WP No. 50772 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 50772 of 2025

AND

WMP NO. 56837 OF 2025 & WMP NO. 56838 OF 2025

M/s. Chandra Water Supply,
No.80, M G R Nagar,
Mannur Village,
Valarpuram P.O.,
Sriperumbudur,
Kanchipuram . 602105

..Petitioner(s)

Vs

The Deputy State Tax Officer-2,
Office of the Deputy Commercial Tax officer,
Sriperumbudur Assessment Circle,
Chennai

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India for issuance of a Writ of Certiorari, to call for the records of the Respondent in the Impugned Order in GSTIN 33BTZPP7486C1ZY /2021-2022 dated 25.10.2025 along with consequential order in form DRC-07 bearing a Ref No. ZD331025277860G dated 25.10.2025 for the Period 2021- 2022 and quash the same as it is being contrary to the provision of CGST Act, 2017

For Petitioner(s): Mr. S.Kannan

For Respondent(s): Mrs.P.Selvi,
Government Advocate



ORDER

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Mrs.P.Selvi, 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 25.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.09.2025 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 25.10.2025.

4. The Petitioner was also issued with Reminders on 26.09.2025, 30.09.2025 and 07.10.2025, 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. Thus, the impugned Order has been passed.



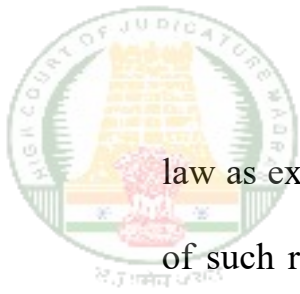
5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 18.12.2025.

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 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 25.10.2025 as an addendum to the Show Cause Notice dated 22.09.2025.

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.

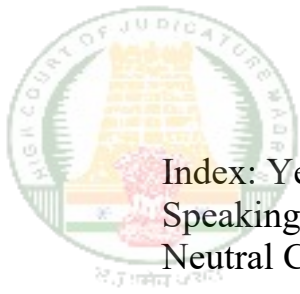
10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

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.

06-01-2026



Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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RPP

To

The Deputy State Tax Officer-2,
Office of the Deputy Commercial Tax officer,
Sriperumbudur Assessment Circle, Chennai.



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C.SARAVANAN J.

RPP

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