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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM
THE HON'BLE MR JUSTICE C. SARAVANAN
WP No. 12 of 2026
AND
WMP NO. 6 OF 2026 & WMP NO. 7 OF 2026

M/s. Vasantha Readymades,
rep. by its prop-Ramadas Chettiar Baskar,
68B, Junction Road, Vriddhachalam,
Cuddalore, Tamil Nadu, 606001

..Petitioner(s)

Vs

The Superintendent of CGST,
Neyveli II Range Vridhachalam,
1st floor, BSNL Exchange building,
Junction Road, Vriddhachalam-606 001

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the respondent in the impugned order Vide OIO No.05/2025- GST Supdt dated 25.02.2025 along with consequential summary of the order through Form GST DRC-07 dated 25.02.2025, for the financial year 2020-2021, to quash the same

For Petitioner(s): Ms. R. Hemalatha

For Respondent(s): Mr.A.P.Srinivas,
Senior Standing Counsel and
Mr.A.N.R.Jayaprathap,
Junior Standing Counsel

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ORDER

Mr.A.P.Srinivas, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 25.02.2025.

4. 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 17.12.2025.

5. 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

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length of delay in approaching the Court. I do not find any reason to take a different view in this case.

6. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

8. 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.

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9. 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.

10. 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.

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

12. 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

RPP

To
The Superintendent of CGST,
Neyveli II Range, Vridhachalam,
1st floor, BSNL Exchange building,
Junction Road, Vriddhachalam-606 001

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C.SARAVANAN J.

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