IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.133 of 2026
and
W.M.P.Nos.121 and 124 of 2026

Tvl.Jeevan Ready Mix Concrete,
Rep by its Proprietor
Ezil Arasan ... Petitioner

Vs.

1.The State Tax Officer (Inspection – V)
Office of the Joint Commissioner (ST)(Intelligence),
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

2.The Assistant Commissioner (ST),
Cuddalore Town, Cuddalore – 607 001.

3.The Branch Manager,
Indian Bank,
Cuddalore Branch, Tamil Nadu – 607 001.

4.The Branch Manager,
HDFC Bank,
Cuddalore Branch, Tamil Nadu – 607 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Order in Form GST DRC – 07 dated 02.09.2025 bearing Reference No.ZD330925027779U, for the AY – 2022 – 23 passed by the 1st Respondent and the consequent recovery notice under Form GST DRC – 13 issued by the 2nd Respondent dated 19.12.2025, to quash the same.

For Petitioner	:	Mr.Adithya Reddy
For Respondents	:	Mrs.P.Selvi Government Advocate for R1 and R2 Mr.C.Mohan and Ms.Rexy Josephine Mary for M/s.King and Partridge for R4

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for 1st and 2nd Respondents and Mr.C.Mohan and Ms.Rexy Josephine Mary for M/s.King and Partridge, learned counsel takes notice for 4th 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 1st and 2nd Respondents and Mr.C.Mohan and Ms.Rexy Josephine Mary for M/s.King and Partridge, learned counsel takes notice for 4th Respondent. .

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 02.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.06.2025 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 02.09.2025.

4. The Petitioner was also issued with Reminders on 18.07.2025, 07.08.2025 and 20.08.2025, 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 fixed on 01.08.2025, 14.08.2025 and 25.08.2025. 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 24.12.2025.

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 10% 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 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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 18.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 02.09.2025 as an addendum to the Show Cause Notice dated 18.06.2025.

9. In case the Petitioner complies with the above stipulations, the 1st 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 10% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 1st 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.

07.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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