IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47233 of 2025
and
W.M.P.Nos.52767 and 52769 of 2025

Tvl.HAARINE ASSOCIATES
represented by its Partner,
1, Market Lane, Kaladipet, Chennai,
Tiruvallur, Tamil Nadu 600 019. ... Petitioner

Vs.

1.Commercial Tax Officer,
Thiruvottiyur : Avadi :
Tiruvallur : Tamil Nadu

2. Deputy Commissioner [st]
Avadi Zone, Chennai. ... 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 Order of Assessment in DRC-07 bearing Reference No.ZD3304242265997 in GSTIN/ID:33AADFH0281M1ZH/APR 2018-MAR 2019 dated 28.04.2024 passed by the 1st respondent and to quash the same and to further direct the 2nd respondent to withdraw the Bank Attachment Notice in Form DRC-13 dated 26.09.2025 issued by the 2nd respondent on the petitioner's banker.

For Petitioner : Mr.R.Ganesh Kanna
For Respondents : Mr.TNC Kaushik,
Additional Government Pleader

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ORDER

Mr.TNC Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.04.2024 of the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.01.2024 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 28.04.2024.

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 01.12.2025.

5. At this stage, the learned counsel for the petitioner has produced a copy of FORM GST DRC-03, dated 18.10.2025 to substantiate that the petitioner has alrady been paid a sum of Rs.7,976/- each for CGST and SGST towards the demand confirmed in the impugned order.

6. Needless to state, before passing any such order, the petitioner shall be heard.

7. 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.

8. 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 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.04.2024 as an addendum to the Show Cause Notice dated 11.01.2024.

10. Amount which has already recovered from the petitioner as stated above shall be adjusted towards pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the 1st Respondent.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

13. 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.

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

03.12.2025

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Neutral Citations: Yes/No

To:

1.Commercial Tax Officer,
Thiruvottiyur : Avadi :
Tiruvallur : Tamil Nadu
2. Deputy Commissioner [st]
Avadi Zone, Chennai.

C.SARAVANAN, J.

nvi

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