IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43792 of 2025
and
W.M.P.Nos.48906 and 48907 of 2025

M/s.Unique Digi Prints,
Rep by its Proprietor,
No.1, 12, Mezzanine Floor, Royala Towers,
Anna Salai, Chennai – 600 002. ... Petitioner

Vs.

The Superintendent of GST and Central Excise,
Range-III, Anna Nagar Division,
North Commissionerate,
Ministry of Finance, Department of Revenue,
2054, 12th Main Road, Newry Tower,
Anna Nagar, Chennai – 600 040. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating Order bearing DIN:20250159TK000000F7CE dated 02.01.2025 passed by the Respondent and quash the same.

For Petitioner : Mr.K.Chandrasekaran

For Respondent : Mr.S.M.Deenadayalan
Senior Standing Counsel

ORDER

Mr.S.M.Deenadayalan, learned Senior Standing Counsel notice for the 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 the learned Senior Standing Counsel for the Respondent.

3. The Petitioner is before this Court against the Order-in-Original

No.06/2024-GST dated 02.01.2025. By the impugned order, the demand proposed in Show Cause Notice No.02/2024 dated 06.11.2024 has been confirmed after the Petitioner failed to respondent to the Notice and has thus suffered the impugned order.

4. This Writ Petition has been filed only on 28.10.2025 and following the consistent view taken by this Court under similar circumstances, the impugned order dated 02.01.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order 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.

5. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 06.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

02.01.2025 as an addendum to the Show Cause Notice dated 06.11.2024.

68. 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.

7. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

8. 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.

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

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

19.11.2025

Neutral Citation : Yes / No

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To:

The Superintendent of GST and Central Excise,
Range-III, Anna Nagar Division,
North Commissionerate,
Ministry of Finance, Department of Revenue,
2054, 12th Main Road, Newry Tower,
Anna Nagar, Chennai – 600 040.

C.SARAVANAN, J.

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