IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-11-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 43068 of 2025
AND
WMP NO. 48221 OF 2025,WMP NO. 48222 OF 2025

1. Jai Logistics Services Private
Limited
35, Kabilar Street, Palavanthangal,
Chennai-600114, Tamil Nadu

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Nandambakkam Assessment circle,
Integrated commercial and Registration
building, room No 310, III floor,
Nandanam chennai 35

Respondent(s)

PRAYER

To issue a WRIT OF CERTIORARI or any other appropriate writ, order or direction under Article 226 of the Constitution of India calling for the records on the files of the Respondent vide 33AACCJ3539L1ZH/2017-18 January 2018 dated 7th December, 2023 issued along with the summary of the order in form GST DRC-07 reference no. ZD331223040556Q dated 7th December 2023 for the period January 2018 falling in financial year 2017-18 and quash the same.

For Petitioner(s): S. Vishnupriya

For Respondent: Mr. V. Prashanth Kiran
Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 07.12.2023. This writ petition has been filed only on 04.11.2025.

4. The learned counsel for the petitioner made a valiant effort to assail the impugned order on the ground that the petitioner was not at all liable to pay tax.

5. However, it was informed to the petitioner that the writ petition has to be dismissed or in the alternative, the petitioner has to pre-deposit the entire amount.

6. The learned counsel for the petitioner opted for the second option and submits that the petitioner will be depositing 100% of the disputed tax. Recording the above submissions and following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by permitting the petitioner to file a reply to the show cause notice in DRC-01 dated 30.09.2023 within a period of thirty days from the date of receipt of a copy of this order together with pre-deposit of disputed tax amount.

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 subject to the Petitioner depositing 100% 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 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 07.12.2023 as an addendum to the Show Cause Notice dated 30.09.2023.

9. Amount which has already recovered from the Petitioner shall be adjusted towards pre-deposit of 100% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

10. 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 raised/vacated.

11. It is made clear that bank attachment shall be lifter 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.

12. 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.

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

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

21-11-2025

Index:Yes/No
Speaking/Non-speaking order

Internet:Yes
Neutral Citation:Yes/No
ab

To

1.The Assistant Commissioner (ST)
Nandambakkam Assessment circle,
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C.SARAVANAN J.

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