IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45372 of 2025
and
W.M.P.No.50544 of 2025

M/s.New Pushpam Stores,
Represented by its Proprietor
Augustin Rajkumar Moses. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeal, Chennai – II.
Main Building, 2nd Floor,
No.1, Greams Road, Chennai – 600 006.

2.The Assistant Commissioner (ST),
Velachery Assessment Circle,
No.571, Integrated Commercial Taxes and Registration Department (South Tower)
Room No.225, 2nd Floor,
Anna Salai, Nandanam, Chennai – 35. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records of the 1st Respondent in his proceedings in GSTIN/33AFXPR3098F1ZU/2018-19, quash the order dated 29.10.2025 passed therein and further direct the first respondent to entertain and dispose of the appeal filed by the petitioner for the financial year 2018-19 on merits.

For Petitioner : Mr.P.V.Sudakar

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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. The Petitioner is before this Court against the impugned order dated 29.10.2025 passed by the 1st Respondent, whereby the Petitioner's appeal against the order dated 03.04.2024 passed by the 2nd Respondent has been rejected.

4. It is noticed that order passed by the 2nd Respondent which was preceded by a Show Cause Notice in GST DRC – 01 dated 11.12.2023 for the tax period 2018 – 2019 to which the Petitioner had failed to respond the same and has thus suffered an adverse order in the hands of the 2nd Respondent dated 03.04.2024.

5. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

6. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 2nd Respondent to re-do the exercise subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the 2nd 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.

8. 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.

9. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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. In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 50% as ordered above.

10. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

21.11.2025

Neutral Citation:Yes/No
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To:

1.The Deputy Commissioner (ST),
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Today, this case is listed under the caption "for being mentioned".

2. The learned counsel for the petitioner has brought to the attention of this Court that there is an typographical error in Paragraph Nos.6, 8 and 9 of order dated 21.11.2025. In Paragraph No.6, it has been wrongly typed as

> ***"6.*** Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 2nd Respondent to re-do the exercise **subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.**

instead of

> **"**6. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 2nd Respondent to re-do the exercise ***subject to the Petitioner depositing 25% of the disputed tax in cash over and above 10% already pre-deposited at the time of filing of an appeal from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.***

3. In Paragraph No.8 it has been typed as

> 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.

instead of

> 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.

4. In Paragraph No.9, it has been wrongly typed as

> 9. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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. **In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 50% as ordered above.**

Instead of

> 9. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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. **In case there has been any recovery or any amount paid by the Petitioner towards the tax liability, the same shall be set off for the purpose of pre-deposit of 25% as ordered above**.

5. The learned counsel for the Petitioner has also filed a memo to that effect before the Registry on 16.12.2025.

6. Registry is directed to incorporate the aforesaid corrections in Paragraph Nos.6, 8 and 9 of the order dated 21.11.2025 and issue a fresh order copy to the parties. The other portion of the order remains unaltered.

17.12.2025

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C.SARAVANAN, J.

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and
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17.12.2025