



WEB COPY



W.P.No.273 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.273 of 2026

and

W.M.P.Nos.315 and 317 of 2026

Selvaraj Thiyagarajan,
Proprietor,
Tvl. Sri Ayyappan Malar Nilayam,
No.19, Bajanai Kovil Street,
Vallanchery Village, Guduvanchery,
Kancheepuram, Tamil Nadu – 603 209.

... Petitioner

Vs.

1. The Deputy Commissioner (ST),
Chengalpattu Zone.
2. The Assistant Commissioner (Circle),
Chengalpattu (C).
3. The Deputy State Tax Officer – 2,
(also known as Deputy Commercial Tax Officer),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road, Anna Nagar,
Chengalpattu – 603 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari call for the records on the files of the 3rd respondent herein in GSTIN No.33AIEPT3467A1ZH/2018-19 dated 08.04.2025, Order under Section 74 and the summary of the order in Form GST DRC-07 both dated 08.04.2025 issued in Reference No:ZD3304250758661 and quash the same.



WEB COPY



W.P.No.273 of 2026

For Petitioner : Mr.A.N.R.Jayaprathap

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 time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 08.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.09.2024 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 08.04.2025.

4. The Petitioner was also issued with Reminder on 07.11.2024, 18.12.2024 and 27.12.2024 which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed



W.P.No.273 of 2026

any reply nor appeared for the personal hearing despite multiple opportunities. 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 05.01.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

7. 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 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 3rd Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the



W.P.No.273 of 2026

disputed tax in cash or 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 19.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 08.04.2025 as an addendum to the Show Cause Notice dated 19.09.2024.

10. In case the Petitioner complies with the above stipulations, the 3rd 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.



W.P.No.273 of 2026

12. In case the Petitioner fails to comply with any of the stipulations, the 3rd 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 3rd 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.

07.01.2026

Neutral Citation: Yes / No
av

To:

1. The Deputy Commissioner (ST),
Chengalpattu Zone.
2. The Assistant Commissioner (Circle),
Chengalpattu (C).
3. The Deputy State Tax Officer – 2,
(also known as Deputy Commercial Tax Officer),
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road, Anna Nagar,
Chengalpattu – 603 001.



WEB COPY



W.P.No.273 of 2026

C.SARAVANAN, J.

av

W.P.No.273 of 2026
and
W.M.P.Nos.315 and 317 of 2026

07.01.2026