IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.01.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 257 of 2026
and
W.M.P. Nos. 299 & 301 of 2026

Mr.Ulaganathan Suresh
Proprietor,
Tvl. Moonlight Takeaway,
No-5/204, First Floor, Moonlight Takeaway,
Lakshmanan Nagar, Perungudi,
Chennai, Tamil Nadu – 600 096. ... Petitioner

Versus

1. The Deputy Commissioner (CT),
Office of the GST Appeal – II,
PAPJM Building, 2nd Floor,
Greams Road, Chennai, Tamil Nadu – 600 006.

2. The Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
South III, Chennai South,
2nd Floor, Room No.218,
The Integrated Building for Commercial Taxes &
Registration Department, (South Tower),
Nandanam, Chennai – 35. Tamil Nadu – 600 035.

...Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari call for the records on the files of the 2nd respondent in GSTIN / 33AXJPS7963E1Z2/2020-21 dated

06.02.2025, Order under Section 73 and the summary of the order in Form GST DRC-07 both dated 08.02.2025 issued in Reference No: ZD330225082409E and Consequential order passed by the 1st Respondent in GSTIN/Temp ID / UIN 33AXJPS7963E1Z2 against ARN # AD3306250408930 dated 29.07.2025 and quash the same.

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

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 Assessment order dated 06.02.2025, which came to be passed after the petitioner's appeal before the Appellate Authority was rejected on 29.07.2025. At the time of the filing the appeal, the petitioner had already deposited 10% of the disputed tax.

4. The appeal was filed beyond the condonable period of limitation and therefore, the appeal was rejected by the office of the 1st respondent.

5. A reading of the impugned order dated 06.02.2025 indicates that it is an *ex parte* order, as the petitioner failed to file a reply to the Show Cause Notice in Form GST DRC – 01 dated 26.11.2024.

6. Under similar circumstances, Orders have been quashed and the cases have been remitted back to the respondent to pass a fresh order on terms, subject to the Assessee pre-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.

7. Having considered the submission of the learned counsel for the petitioner and the learned Government Advocate for the respondents and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd respondent to pass a fresh order on merits, subject to the Petitioner depositing an additional 15% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal before the 1st Respondent on 16.06.2025, in case or from

the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of 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 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

9. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order dated 06.02.2025 shall be adjusted towards the aforesaid pre-deposit of 15% of disputed tax.

10. 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 raised/vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

12. 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.

13. Needless to state, before passing any such order, the 2nd 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

Index : Yes/No
Neutral Citation :Yes/No
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C.SARAVANAN, J.

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