IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2006 of 2026
and
W.M.P.Nos. 2120 and 2121 of 2026

Tvl.Kasi Hardwares and Electricals,
Rep.by its Proprietor Mr.Anbarasu, K.
145, Medavakkam Main Road,
Ganesh Nagar,
Keelkatalai, Chennai-600 117. ... Petitioner

Vs.

The Deputy State Tax Officer – I,
Madipakkam Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower), Room No.232,
2nd Floor, Anna Salai,
Nandanam, Chennai-600 035. ... 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 of the respondent in order dated 12.04.2024 in GSTN 33AHIPA9385P1ZR/2018-19 bearing Reference No.ZD3304240977932 and quash the same as illegal, arbitrary and in violation of principles of natural justice.

For Petitioner : Ms.Darshita R.

For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

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 appearing for the respondent.

2. In this writ petition, the petitioner has challenged the Order dated 20.08.2024 in Form DRC-07 for the tax period 2018-2019 whereby the demand proposed in Show Cause Notice in DRC-01 dated 27.12.2023 has been confirmed against the petitioner, as the petitioner failed to respond to the same.

3. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the said Assessment Order has already expired. The present Writ Petition has been filed only on 05.01.2026.

4. The learned counsel for the petitioner submits that the entire disputed tax amount confirmed by impugned order has also been recovered on the following dates:-

PARTICULARS	CGST (in Rs.)	SGST (in Rs.)
06.08.2024	1,11,745/-	1,08,835/-
11.09.2024	1,57,639/-	1,60,549/-

TOTAL (in Rs.)	**2,69,384/-**	**2,69,384/-**

5. The learned counsel for the respondent is however unable to confirm whether indeed the petitioner has paid the same as mentioned above against the tax liability confirmed by the impugned order.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% 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. Considering the submissions made by the learned counsel for the petitioner andthe learned Government Advocate for the respondent and the length of time taken in approaching this Court, the impugned order is quashed and the case is remitted back to the respondent to pass a fresh orders on merits subject to the petitioner depositing 50% of the disputed tax in cash 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 dated 27.12.2023 in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order dated 12.04.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

9. 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.

10. It is made clear that bank attachment of the petitioner shall be lifted subject to the petitioner depositing 50% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

11. 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.

12. Needless to state, any tax amount already recovered / paid by the

petitioner against the tax liability confirmed by the impugned order shall be set off and adjusted towards the pre-deposit of 50% as ordered above. If the said amount is over and above the 50% of disputed tax, no further amount is required to be paid by the petitioner as condition for *de Novo* proceedings. This shall however be subject to verification.

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

22.01.2026

ssn

Neutral Citation : Yes / No

To:

The Deputy State Tax Officer – I,
Madipakkam Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower), Room No.232,
2nd Floor, Anna Salai,
Nandanam, Chennai-600 035.

C.SARAVANAN, J.,

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