IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.880 of 2026
and
W.M.P.Nos.1073 and 1075 of 2026

M/s.Black Ticket Film Company Private Limited,
Represented by Mrs.Rajalakshmi Venkat Prabhu
GSTIN:33AAFCB5586J1ZF
Old No.17, New No.12, Ground Floor,
Sivaraman Street, Mandaveli, Chennai,
Tamil Nadu – 600 028. ... Petitioner

Vs.

The State Tax Officer (ST)
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
No.207, 2nd Floor, Government Farm Village,
Nandhanam, Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records and quash the impugned order in Form GST DRC – 07 bearing Reference No.ZD3302250400137 dated 05.02.2025 passed by the Respondent and further, to direct the Respondent to pass a fresh order after providing an opportunity of personal hearing and in consideration of the submissions of the Petitioner to be made during the personal hearing, following the principles of natural justice.

For Petitioner : M/s.M.Sangeetha

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

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 Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 05.02.2025 after the rectification application dated 06.09.2025 under Section 161 of the respective GST enactments came to be rejected by an order dated 18.09.2025. It is noticed that the Petitioner had not responded to the Notice that preceded the impugned order dated 05.02.2025.

4. The Petitioner was also issued with Reminder on 11.01.2025, which called upon the Petitioner to file a reply and to appear for a personal

hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 20.01.2025. 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 19.12.2025.

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 Respondent to

pass a fresh order on merits subject to the Petitioner depositing 25% of the 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 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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 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.

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.

19.01.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer (ST)
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
No.207, 2nd Floor, Government Farm Village,
Nandhanam, Chennai – 600 035.

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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 an error that has occurred in Paragraph Nos.10 and 11 of order dated 19.01.2026, wherein a direction to lift the bank attachment of the Petitioner’s account was issued by this Court.

3. It is submitted that no bank accounts of the Petitioner company were attached and therefore the last sentence of the **Paragraph No.10** starting with “**10.**........**Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated**” and **Paragraph No.11** of the order dated 19.01.2026 needs to be deleted.”

4. The learned counsel for the Petitioner has also filed a memo to that effect.

5. The learned Special Government Pleader for the Respondent also confirms the same.

6. Recording the above submission and the memo filed by the Petitioner on record, the line in **Paragraph No.10** starting with "**10.**........**Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated**" and **Paragraph No.11** of the order dated 19.01.2026 shall be deleted.

7. Registry is directed to carry out necessary corrections and issue fresh order copy to the parties.

8. All other observations made in the order dated 19.12.2025 remains unaltered.

28.01.2026

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C.SARAVANAN, J.

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28.01.2026