IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1674 of 2026
and
W.M.P.Nos.1727 and 1729 of 2026

KALAISELVI GOVINDASAMY
[Trade Name:Tvl.Smart Electrical Engineers]
represented by its Proprietrix,
11A, Jayapriya Nagar, Abatharanapuram, Vadalur,
Cuddalore, Tamil Nadu – 607 303. ... Petitioner

Vs.

Commercial Tax Officer,
Cuddalore (Taluk): Cuddalore:
Cuddalore: Tamil Nadu ... 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 Order of Assessment in DRC-07 bearing Reference No:ZD331223148820Q in GSTIN/ID:33BLIPG6145G1ZA/JUL 2017 MAR 2018 dated 20.12.2023 passed by the respondent and to quash the same.

For Petitioner : Mr.R.Ganesh Kanna
For Respondent : Mr.TNC Kaushik,
Additional Government Pleader

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O R D E R

This writ petition is being disposed of at the state of admission itself with the consent of the learned counsel for the petitioner and the learned Additioanl Government Pleader for the Respondent.

2. In this writ petition, the petitioner has challenged the impugned Assessment order dated 20.12.2023. The Impugned Assessment order dated 20.12.2023 was preceded by a Show Cause Notice in DRC-01 dated 29.09.2023 and 3 Reminders, whereby the Petitioner was called upon to appear for a personal hearing fixed. However, the petitioner was neither filed any reply to the Show Cause Notice nor appeared for the personal hearing fixed. Thus, the impugned Assessment order has been passed.

3. The learned counsel for the petitioner submits that the petitioner is willing to make a pre-deposit of the entire disputed tax as a condition for de novo adjudication. It is further submitted that nearly 90% of the disputed tax has already been recovered from the Petitioner and the same may be adjusted towards the pre-deposit.

4. However, the learned counsel for the respondent is unable to confirm the said recovery made from the petitioner.

5. 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, and following the consistent view taken under similar circumstances, the case is remitted back to the respondent, subject to the petitioner depositing the entire disputed tax confirmed vide the impugned order in cash or from the petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order as an addendum to the Show Cause Notice.

8. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order dated 20.12.2023 shall be adjusted towards the pre-deposit of entire amount of disputed tax as ordered above. This will be however subject to verification by the petitioner.

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 from the date of such reply and pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

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

11. In case the petitioner fails to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner for recovery of the tax in accordance with law, as if this writ petition was dismissed in limine today.

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

13. The writ petition is disposed of with the above observations. No costs. Consequently, connected W.M.Ps are closed.

20.01.2026

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Neutral Citations: Yes/No

To:

Commercial Tax Officer,
Cuddalore (Taluk): Cuddalore:
Cuddalore: Tamil Nadu

C.SARAVANAN, J.

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