IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2291 of 2026

AND

WMP NO. 2538 OF 2026,WMP NO. 2539 OF 2026

M/s Delta Green Science
Represented by its proprietor
Mr. Kuttuva Surendranath Devanand,
No.143/9A, Pillaiyar Kovil Street,
Theeyampakkam Village,Chennai 600 060

..Petitioner(s)

Vs

The Assistant Commissioner,
Madhavaram Assessment Circle,
Survey No 1275/3 Integrated commercial Taxes
Building, Thiruvallur Division,
Room No 104 I floor, Elephant Gate bridge Road,
Chennai 600 003

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned order dated 21.02.2025 vide Reference No. ZD330225216437N in Form GST DRC07 bearing GSTIN 33AFDPD4553M1ZJ pertaining to

FY.2020-21 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner.

For Petitioner(s): Ms. Mitra B

For Respondent(s): 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.In this Writ Petition, the Petitioner has challenged the impugned Order dated 21.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was called upon to appear for personal hearing on 09.12.2024. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 21.02.2025.

4. The Petitioner was also issued with Reminder on 12.02.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing on 19.02.2025. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 19.02.2025. 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 24.12.2025.

6. 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.

7. 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 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.

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 21.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

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 shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is 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. It is needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

27-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

The Assistant Commissioner

Madhavaram Assessment Circle,

Survey No 1275/3 Integrated commercial Taxes

Building, Thiruvallur Division Room No 104,

I floor, Elephant Gate bridge Road,

Chennai 600 003.

C.SARAVANAN J.

RPP

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