IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2030 of 2026
and
W.M.P.Nos.2149 and 2151 of 2026

Tvl.GSS FAB Systems Private Ltd.,
(Represented by its Director, Mr.B.Sudhakar)
25, D6, Varaja Apartment, Valluvar Road,
Jai Nagar, Arumbakkam,
Chennai-600 106. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
No.F-50, 2nd Floor, First Avenue,
Anna Nagar East, Chennai-600 102. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the respondent herein in Form GST DRC-07 with Reference No.:ZD330624309397B dated 25.06.2024 along with detailed order in GSTIN:33AAFCG3602A1ZG/2020-21 dated 24.06.2024 and quash the same.

For Petitioner	:	Mr.N.Chandirasekar
For Respondent	:	Mr.TNC Kaushik, Additional Government Pleader

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.06.2024, passed for the tax period 2020-2021 by the respondent, whereby, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 21.12.2023 has been confirmed against the petitioner as the petitioner failed to file a reply to the said Show Cause Notice.

2. The learned counsel for the petitioner submitted that the petitioner may be given one opportunity to file a reply and defend the case that the case may be remitted back to the respondent for fresh adjudication.

3. At this stage, the learned counsel for the petitioner further submits that the petitioner is willing to pre-deposit 50% of the disputed tax confirmed by the impugned order as a condition for *de-novo* adjudication.

4. It is noticed that the present Writ Petition has been filed on 19.12.2025 within a period of limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order.

5. 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.06.2024 as an addendum to the Show Cause Notice dated 21.12.2023.

8. Any amount which has already recovered from the petitioner or 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. This will be however subject to verification by the respondent.

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 petitioner depositing 50% 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.

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, 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.

22.01.2026

ssn

Neutral Citation : Yes / No

To:

The Assistant Commissioner (ST),
Arumbakkam Assessment Circle,
No.F-50, 2nd Floor, First Avenue,
Anna Nagar East, Chennai-600 102.

C.SARAVANAN, J.,

ssn

W.P.No.2030 of 2026
and
W.M.P.Nos.2149 and 2151 of 2026

22.01.2026