IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2601 of 2026
and
W.M.P.No.2827 of 2026

Lalitha Ragunathan ... Petitioner

Vs.

The Commercial Tax Officer
Mandaveli South-1,
4th Floor, Integrated CT & R
Buildings, 571, 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 pertaining to the impugned order issued by the Respondent under Section 73 of the CGST Act, 2017 with Reference No.ZD3302252262470 dated 22.02.2025 for the Financial Year (2020-21) and quash the same.

For Petitioner : Dr.M.Sathya Kumar
For Respondent : Mr.C.Harsharaj,
Special Government Pleader

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O R D E R

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 Government Advocate for the Respondent.

3. This writ petition has been filed challenging the order dated 22.02.2025 in Form DRC-07 for the tax period 2020-2021 whereby the demand proposed in the Show Cause Notice in DRC-01 dated 25.11.2024 has been confirmed against the petitioner, as the petitioner failed to file a reply to the Show Cause Notice.

4. The learned counsel for the petitioner submits that a copy of the detailed impugned order has not been served on the petitioner.

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 22.01.2026.

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. The statement of the learned counsel for the petitioner is taken on record and the impugned order is quashed and the case is remitted back to the respondent to pass a final 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.

9. 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.

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 from the date of such reply/pre-deposit. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall stand automatically raised/vacated.

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

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

13. Accordingly, this writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.P is closed.

30.01.2026

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Neutral Citations: Yes/No

To:

The Commercial Tax Officer
Mandaveli South-1,
4^{th} Floor, Integrated CT & R
Buildings, 571, Anna Salai,
Nandanam, Chennai-600 035.

C.SARAVANAN, J.

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