IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.741 of 2026
and
W.M.P.Nos.911 and 913 of 2026

M/s.Fire Trace India,
Rep by its Proprietor-Vidhya Soundarrajan,
32, Kiruba Enclave 2-D,
Palani Andavar Koil Street,
Vadapalani, Chennai,
Tamil Nadu – 600 026. ... Petitioner

Vs.

The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Vadapalani Assessment Circle,
No.1, Ground Floor, PAPJM Annex Building,
Greams Road,
Chennai-06. ... 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 relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN/33AKEPV4392E1Z1/2021-22 dated 21.08.2025 along with the consequential proceedings under Section 73 in FORM GST DRC 07 vide ref.no.ZD330825246152J dated 21.08.2025 for the FY 2021-22 to quash the same.

For Petitioner : Mr.Prashanth N

For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

****

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 21.08.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.04.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 21.08.2025.

4. The Petitioner was also issued with Reminders on 23.05.2025, 03.06.2025 and 20.06.2025, 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 102.06.2025, 17.06.2025 and 04.07.2025. 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 07.01.2026.

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 22.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2025 as an addendum to the Show Cause Notice dated 22.04.2025.

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 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. 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.

09.01.2026

nvi

Neutral Citation: Yes / No

To:

The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Vadapalani Assessment Circle,
No.1, Ground Floor, PAPJM Annex Building,
Greams Road,
Chennai-06.

C.SARAVANAN, J.

nvi

W.P.No.741 of 2026 and
W.M.P.Nos.911 and 913 of 2026

09.01.2026