



WEB COPY

WP No. 2896 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2896 of 2026

AND

WMP NO. 3230 OF 2026, WMP NO. 3231 OF 2026

SAK Impex Shipping Services

Represented By its Partner Mr. Anandkumar Singh

No. 621, New no 123, 4th Floor, Sire Mansion,

Anna Salai, Chennai-600 006

..Petitioner(s)

Vs

Deputy State Tax Officer

Annasalai Assessment Circle,

No.1, Greams Road, Annex Building,

4th Floor, Chennai-600 006

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, to call for the impugned order of the Respondent passed in GSTN No. 33ADTFS2632J1ZR/2019-20 dated 23.07.2024 and quash the same.

For Petitioner(s):

Ms. Divya A

For Respondent(s):

Mrs. K. Vasanthamala,
Government Advocate



ORDER

Mrs.K.Vasanthamala, 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. The Petitioner is before this Court against the impugned Assessment Order dated 23.07.2024 in Form GST DRC – 07 passed for the tax period 2019-2020 and order dated 12.11.2025, whereby the application filed on 04.11.2025 for rectification of the impugned order dated 23.07.2024 came to be rejected.

4. The impugned Assessment Order dated 23.07.2024 was preceded by a Show Cause Notice in Form GST DRC – 01 dated 21.11.2022, to which the petitioner filed replies on 21.11.2022 and on 12.04.2024.

5.It is noticed that the aforesaid impugned Assessment Order was passed exparte as the replies filed by the petitioner on 21.11.2022 and on 12.04.2024 were inadequate and the petitioner neither file a detailed reply nor appear for the personal hearing fixed.



6. The learned counsel for petitioner further submitted that the petitioner is willing to pre-deposit 50% of disputed tax liability confirmed vide impugned order dated 23.07.2024 as a condition for *denovo* adjudication.

7. Following the consistent view taken by this court under similar circumstances, the impugned orders are quashed and the case is remitted back to the respondent to pass a fresh order subject to the petitioner depositing 50% of 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 detailed reply to the Show Cause Notice in GST DRC-01 dated 21.11.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 23.07.2024 as an addendum to the show cause notice dated 21.11.2022.

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 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.

29-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

Deputy State Tax Officer
Annasalai Assessment Circle,
No.1, Greams Road, Annex Building,
4th Floor, Chennai-600 006



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C.SARAVANAN J.

RPP

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