IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3957 of 2026
and
W.M.P.Nos.4405 and 4406 of 2026

M/s.Jayalakshmi Stores,
Represented by Mr.Vadivel Rajkumar. ... Petitioner

Vs.

1.The Superintendent of GST and C.Ex.,
Office of the Superintendent of Central GST and C.Ex.,
Porur Range – I, Porur Division,
Chennai South Commissionerate,
Newry Towers, Ground Floor,
Plot No.2054, I-Block, 2nd Avenue,
12th Main Road, Anna Nagar, Chennai – 600 040.

2.The Assistant Commissioner, CGST Division,
Office of the Assistant Commissioner of CGST and C.Ex.,
Plot No.2054, I-Block, 12th Main Road,
Newry Towers, Anna Nagar,
Porur Division, Chennai – South,
Chennai – 600 040. ... Respondents

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 passing of the impugned Order-in-Original No.36/2024-GST-(AC) dated 22.04.2024, along with its summary in Form DRC – 07 bearing reference No.ZD330524339132R, dated 31.05.2025, passed by the Respondent No.2

and quash the same as the same being arbitrary, passing in violation of the principles of natural justice and without authority of law.

For Petitioner	:	M/s.V.A.Saranya
For Respondents	:	Mr.G.Meganathan Junior Standing Counsel and Mr.S.Gurumoorthy Senior Standing Counsel

ORDER

Mr.G.Meganathan, learned Junior Standing Counsel and Mr.S.Gurumoorthy, learned Senior Standing Counsel takes notice for the Respondents.

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 Junior Standing Counsel and the learned Senior Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order-in-Original No.36/2024-GST-(AC) dated 22.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.04.2024 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 22.04.2024.

4. 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 05.01.2026.

5. The learned Senior Standing Counsel for the Respondent submits that this case may be remitted back to the Respondents subject to the Petitioner depositing 50% of the disputed tax as is ordinarily directed in similar circumstances.

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. Following the consistent view taken by this Court under similar circumstances and extenuating circumstances in this case, the Petitioner had certain health issues which has been stated in affidavit filed in support of the present Writ Petition which reads as under:-

> "*A.2.Further, the auditor, who was responsible for GST compliance procedures of the Petitioner, had exclusive access to the Petitioner's GST portal. The Petitioner became aware of the said proceedings initiated against them and the Order-in-Original, dated 22.04.2024 only when the bank account of the Petitioner could not be accessed, followed by a physical copy of the above said recovery letter, dated 14.07.2025 issued to the Karur Vysya bank, attaching the account bearing No.1264283000000054, received by the Petitioner. Moreover, the Petitioner was hospitalised on 02.10.2024, due to various health issues, and ever since he has been medically examined now and then, due to which the Petitioner was unable to fully involve himself in the business and consequently was unable to take care of the business and trusted the auditor as far as compliance to the applicable laws are concerned. Therefore, since the Petitioner was unaware of the initiation of such proceedings against them, the Petitioiner was prevented by sufficient cause for being unable to submit any response to the show cause notice.*
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> *A.3. It is respectfully submitted by the Petitioner that since he was unaware of the proceedings initiated against him, the Petitioner could not participate in the said proceedings and make submissions with regard to the demands raised in the show cause notice being not sustainable, which have subsequently been confirmed by the first respondent in the impugned order-in-original, dated 22.04.2024.*"

9. The Petitioner has also supplemented the same with discharge summary indicating that the Petitioner was admitted in Dr.RK Diabetic Foot and Podiatry Institute on 02.10.2024 and 17.07.2025 due to Wound Debridement of Left foot with 4th and 5th Metatarso and Left 2nd and 3rd Metatarsal head excision, Flexor Tenotomy of 3rd Toe, Extensor Tenotomy of 2nd and 3rd Toes and Left Leg GST.

10. Considering the age of the Petitioner, the medical history recorded in the above discharge summary and considering the past medical history, case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash or 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.04.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.04.2024 as an addendum to the Show Cause Notice dated 23.04.2024.

12. In case the Petitioner complies with the above stipulations, the 2nd 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.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

14. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

15. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

13.02.2026

Neutral Citation: Yes / No
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To:

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Chennai South Commissionerate,
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C.SARAVANAN, J.

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