IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

WP No. 3134 of 2026
and
WMP Nos.3524 and 3528 of 2026

Mandira Moorthy Narayanan
Proprietor of M/s.THIRUMAL NARAYANAN AGENCY
No. 21, Thiruvalluvar Salai,
Teynampet, Chennai 600 018.

..Petitioner

Vs

The Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Registration and
Commercial Taxes Building,
Nandanam, 2nd Floor, Room No. 210,
Chennai – 600 035.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN33AEFPN7993A1ZG/2020-21, culminating in the Assessment Order dated 10.02.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD3302250909367, along with the consequential Form GST DRC-07 dated 10.02.2025, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner : Mr.C.Sivasubramanian

For Respondent : Mr.TNC.Kaushik,
Addl. Govt. Pleader

**Order**

Mr.TNC.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 10.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 for the tax period 2020-2021. The impugned order has passed in the absence of the reply to the aforesaid notice in DRC-01 dated 25.11.2024.

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 29.01.2026.

5. At this stage, the learned counsel for the petitioner submits that the entire disputed tax demand has already been recovered from the Petitioner's Electronic Cash Register.

6. On the other hand, the learned Additional Government Pleader for the respondent submits that they are unable to confirm the same.

7. Following the consistent view taken by this Court under similar circumstances, 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 30 days from the date of receipt of a copy of this order.

8. Needless to state, any amount already recovered from the petitioner shall be adjusted towards the 25% pre-deposit, subject to verification by the respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. In case the Petitioner complies with the above stipulations, the Respondents 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.

11. 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

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

**10-02-2026**

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
AV

To

The Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
Nandanam, 2nd Floor, Room No. 210,
Chennai 35

**C.SARAVANAN J.**

**AV**

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