IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 959 of 2026
& WMP Nos.1156 & 1159 of 2026

1. M/s.KSR Facilities Management (P) Ltd
Rep by its Director Mr. Kodaikkal Subramanian Jagadeesan,
Plot No.1, Flat No 103, Sunshine House Gemini Vasan Street,
Kamala Nagar, Madhavaram,
Chennai 600 060

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Commercial Taxes Department Building,
Chennai North Division, No.32,
Elephant Gate Bridge Road,
Walltax Road, Vepery,
Chennai-600 003

2.The Deputy Commissioner(ST)(GST APPEAL-I)
Commercial Taxes Annexure Building,
Greams Road, Chennai 600 006

Respondent(s)

PRAYER
This writ petition has been filed seeking for issuance of a mandamus to call for DRC Order- 07 No.ZD3302250170409 dated 03.02.2025 issued by the 1st respondent and Quash the same and consequently direct the 1st respondent

herein to redo the assessment afresh after providing an opportunity of personal hearing to the petitioner.

For Petitioner : Mr.K.Suresh Kumar
For Respondent: Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate appearing for the respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Order bearing Reference No.ZD3302250170409 dated 03.02.2025 of the 1st respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 08.12.2023 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 03.02.2025.

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 30.12.2025.

5.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 *de novo* proceedings.

6.Under similar circumstances, orders have been quashed and cases have been remitted back 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 1st respondent to pass a fresh order 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.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 03.02.2025 as an addendum to the Show Cause Notice dated 08.12.2023.

9. In case the petitioner complies with the above stipulations, the 1st 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 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 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 1st 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 1st 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.

19-01-2026

dn
Index:Yes/No
Neutral Citation:Yes/No

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