IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1709 of 2026

AND

WMP NO. 1787 OF 2026,WMP NO. 1786 OF 2026

Arumugam Kabilan
(Trade Name T.J.S. Fueal Station),
Represented by its Proprietor
1, Sathyavedu Road, Panapakkam,
Kavaripettai, Tamil Nadu-601 206

..Petitioner(s)

Vs

1. Commercial Tax Officer
   Ponneri, Tiruvallur,
   Tiruvallur, Tamilnadu
2. Assistant Commissioner (ST) (FAC)
   Ponneri Assessment Circle,
   Integrated Building for Commercial taxes,
   No. 32, Elephant Gate Bridge Road, Off Waltax
   Road, Vepery, Chennai-600 003

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, calling for the records of the

Order of Assessment in DRC-07 bearing Reference No ZD331223135298K in GSTIN/ID 33ASXPK8581F1Z4/JUL 2017 - MAR 2018 dated 19.12.2023 passed by the 1st respondent and to quash the same and to pass further direct the 2nd respondent to lift the Bank Attachment in Form DRC-13 bearing GSTIN 33ASXPK8581F1Z4/2025-2026 dated 06.11.2025 issued on the petitioner's bankers.

For Petitioner(s): Mr. S.Maharajan

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, 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 for the Respondents.

3.In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 19.12.2023 in Form GST DRC-07 passed by the 1st respondent for the financial year 2017-2018 and the Bank attachment in Form GST DRC-13 dated 06.11.2025 issued by the 2nd respondent. The impugned Assessment Order dated 19.12.2023 was preceded by a Show Cause Notice in GST DRC-01 dated 29.09.2023, 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 19.12.2023.

4.The Petitioner was also issued with Reminder on 11.12.2023, which called upon the Petitioner to file a reply and to appear for a personal hearing on 18.12.2023. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 18.12.2023. 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 06.01.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% 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 1st 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.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 on merits subject to the Petitioner depositing 100% 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.

9.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 19.12.2023 as an addendum to the Show Cause Notice dated 29.09.2023.

10. 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 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 deposit of 100% 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. It is needless to state, before passing any such order, the Respondent 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.

27-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

1. The Commercial Tax Officer
   Ponneri Tiruvallur, Tiruvallur, Tamilnadu

2. Assistant Commissioner (ST) (FAC)
   Ponneri Assessment Circle,
   Integrated Building for Commercial Taxes,
   No. 32, Elephant Gate Bridge Road, Off Waltax
   Road, Vepery, Chennai-600 003.

C.SARAVANAN J.

RPP

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