IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.860 of 2026
and
W.M.P.Nos.1045 and 1047 of 2026

M/s.Sree Krishna Power Engineering and
Consultancy Private Limited,
Rep by its Director
V.K.Tholkappiyachelvan
No.28, 2nd Floor, Madambakkam Main Road,
Gandhi Nagar, Rajakilpakkam Chennai – 600 073. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Assistant Commissioner (ST),
Selaiyur Assessment Circle,
Selaiyur, Tambaram, Chengalpattu,
Tamil Nadu. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings in GSTIN:33AAMCS7313M1ZO/2021-22 dated 08.12.2025 and to quash this impugned order passed therein and direct the second Respondent to pass fresh orders by dropping the levy of tax, interest and penalty as per the amnesty scheme provisions under Section 16(5) of CGST Act.

For Petitioner : Mr.C.Baktha Siromoni

For Respondents : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 08.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.09.2025 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 08.12.2025.

4. The Petitioner was also issued with Reminders on 05.11.2025 and 15.11.2025, which called upon the Petitioner to file a reply and to appear

for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 12.11.2025 and 19.11.2025. Thus, the impugned Order has been passed.

5. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

6. 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 10% 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 2^{nd} Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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 25.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 08.12.2025 as an addendum to the Show Cause Notice dated 25.09.2025.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

11. 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.

12. Needless to state, before passing any such order, the 2nd 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

Neutral Citation: Yes / No
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<u>To</u>:

1.The Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Assistant Commissioner (ST),
Selaiyur Assessment Circle,
Selaiyur, Tambaram, Chengalpattu,
Tamil Nadu.

C.SARAVANAN, J.

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