IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 26-02-2026**

CORAM

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

**WP No. 5959 of 2026**
**and W.M.P.No.6490 & 6493 of 2026**

Ms Plastronica Automotive
Products India Pvt Ltd.
Rep by its Managing Director
D Govindarajan,
Plot No. 22H, TVK Industrial Estate, North Phase,
Ekkattuthangal, Chennai -600 032

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
   Guindy Assessment Circle, 2nd Floor,
   Integrated Building for Commercial Taxes
   Registration Department South Tower,
   Nandanam, Chennai -600 035
2. The Commissioner of Commercial Tax
   4th Floor, Ehilagam Building, Kamarajar Road,
   Chepauk,
   Chennai 600 005

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records pertaining to the proceedings of the 1st Respondent in Reference No.ZD330824134592E dated 16.08.2024 and quash the same as illegal, incompetent and ultravires and may pass

For Petitioner(s): M/s. K. Chandrasekaran

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

**ORDER**

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 16.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.05.2024 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 16.08.2024.

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 13.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The petitioner in this writ petition in W.P.5959/2026 and W.P.5952 of 2026. The petitioner is the one and same in the both the writ petition. The petitioner ready to deposit to 50% of the Demanded Amount in both the writ petition."*

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. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.05.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 16.08.2024 as an addendum to the Show Cause Notice dated 23.05.2024.

10. In case the Petitioner complies with the above stipulations, the 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 if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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 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.

13. 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.

**26-02-2026**

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

BKN

To:

1. The Assistant Commissioner (ST)
   Guindy Assessment Circle, 2nd Floor,
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2. The Commissioner of Commercial Tax
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**C.SARAVANAN, J.**

**BKN**

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