



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.No.6965 of 2026

and

W.M.P.Nos.7579 & 7580 of 2026

M/s.Raj Jyoti International
Represented by its Proprietor Bhawarlal
Aswin Kumar
No.1, 4, Kasi Chetty Lane,
Sowcarpet, Chennai,
Tamil Nadu – 600079.

Petitioner

Vs

1. State Tax Officer (FAC)
C/o. Office of the Assistant
Commissioner (ST),
N.S.C. Bose Road Assessment Circle,
Chennai (North) Division,
Integrated Building Commercial Taxes
Department,
No.32, Elephant Gate Birdge Road,
Chennai – 600 003.

2. Commercial Tax Officer,
N.S.C. Bose Road, North I
Chennai North: Tamil Nadu.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 2nd respondent vide Order of Assessment bearing Reference No.ZD330225286138D in GSTIN No.33AAHPK7213L1ZP/2020-21 dated 27.02.2025 and to quash the same.



For Petitioner : Mr.G.Saravanan

For Respondent: Mr.TNC.Kaushik,
Additional Government Pleader.

ORDER

Mr.TNC.Kaushik, learned Additional 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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 27.02.2025.

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 05.01.2026.



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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 *denovo* adjudication.

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

“Agreed for 25% deposit Against the tax”

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the second 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 second Respondent to pass a fresh order on merits 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.



9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

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

02.03.2026

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

To

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C/o. Office of the Assistant
Commissioner (ST),
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C.SARAVANAN J.

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