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WP No. 1098 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

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THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 1098 of 2026
& WMP Nos.1271 & 1272 of 2026**

1. Annai Store,
Rep. by its proprietor, Thiru.Sivaraj,
No.75, Ground Floor,
Vanagarm Main Road,
Ambattur Kuppam, Chennai 600 058

Petitioner(s)

Vs

1. Assistant Commissioner (ST)
Vanagaram Assessment circle,
No. 4/109, Integrated GST Building,
Chennai- Bangalore Highways,
Varadharajapuram, Nazarathpet,
poonamallee 600 123

Respondent(s)

PRAYER

This petition has been filed seeking for issuance of a Certiorarified Mandamus, to call for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD330424101698H dated 13.04.2024 for the financial year 2018-19 passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 (herein after referred to as GST Act, 2017) and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr.Parthiban V

For Respondent: Mr.V.Prashanth Kiran, GA



ORDER

Mr.V.Prashanth Kiran, 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 appearing for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order bearing Reference No.ZD330424101698H dated 13.04.2024 of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.12.2023 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 13.04.2024.

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 08.01.2026.

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 *de novo* proceedings.



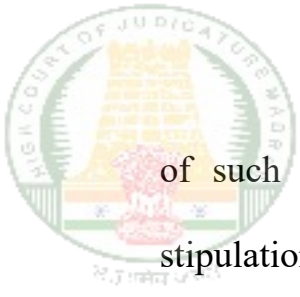
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6. Under similar circumstances, orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. 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 respondent to pass a fresh order 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.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 13.04.2024 as an addendum to the Show Cause Notice dated 28.12.2023.

9. 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 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 50% 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 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 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

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Index:Yes/No

Neutral Citation:Yes/No



To

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C.SARAVANAN, J.
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