IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2045 of 2026
and
W.M.P.Nos.2177 and 2178 of 2026

M/s.DA EVENTZ,
Represented by its Partner, Mr. Baskaran Punithan,
No.3/8, 5th Main Road, 3rd Cross Street,
Vijayaragavapuram,
Saligramam,
Chennai 600 093 ... Petitioner

Vs.

The Commercial Tax Officer (ST),
K.K. Nagar Assessment Circle,
5th Floor, No.1 PAPJM Annex Building,
Greams Road,
Chennai-600 006 ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records culminating Order No. ZD3308230297780 dated 07.08.2023 passed by the respondent and quash the same as per se illegal.

For Petitioner : Mr.P.Rakesh

For Respondent : 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 Order dated 07.08.2023, in Form GST DRC-07 passed for the tax period April 2018 – March 2019 by the respondent, whereby, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 19.06.2023 has been confirmed against the petitioner as the petitioner failed to file reply to the said Show Cause Notice.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the said Assessment Order has already expired. The present Writ Petition has been filed only on 09.01.2026.

5. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 100% of the disputed tax confirmed vide impugned order as a condition for *de-novo* adjudication.

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 10% to 100% of 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 impugned order dated 07.08.2023 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing entire i.e 100% of 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 19.06.2023 together with requisite documents to substantiate the case by treating the Order dated 07.08.2023 as an addendum to the Show Cause Notice dated 19.06.2023.

9. Any amount which has already recovered from the petitioner or paid by the petitioner towards the disputed tax demanded vide impugned order, shall be adjusted towards the 100% of disputed tax as ordered above. This will be however subject to verification by the respondent.

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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the petitioner depositing entire i.e.100% disputed tax as ordered above and the petitioner not being in arrears of any amount demanded for any other tax period barring the amount demanded under the said assessment 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. Consequently, connected Writ Miscellaneous Petitions are closed.

22.01.2026

ssn

Neutral Citation : Yes / No

C.SARAVANAN, J.,

ssn

To:

The Commercial Tax Officer (ST),
K.K. Nagar Assessment Circle,
5th Floor, No.1 PAPJM Annex Building,
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