IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2033 of 2026
and
W.M.P.Nos.2154 and 2159 of 2026

Tvl.TESPA TOOLS,
Represented by its Prop.Mr.Kolyar Sudendranath Shetty,
G27, Ambattur Industrial Estate,
Ambattur,
Chennai-600 058. ... Petitioner

Vs.

The Assistant Commissioner(ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Room No.327,
Chennai-600 035. ... 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.ZD3308242485761 dated 28.08.2024 passed by the respondent and quash the same as per se illegal.

For Petitioner : Mr.S.Ravichandran
For Respondent : Mr.V.Prashanth Kiran
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.08.2024, passed for the tax period 2019-2020 by the respondent, whereby, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 18.05.2024 has been confirmed against the petitioner as the petitioner failed to file a reply to the said Show Cause Notice.

2. The learned counsel for the petitioner submitted that the petitioner may be given one opportunity by remitting the case back to the respondent for fresh adjudication, thereby enabling the petitioner to file a reply and to defend the case.

3. At this stage, the learned counsel for the petitioner would further submit that the petitioner is willing to pre-deposit 50% of the disputed tax confirmed by the impugned order as a condition for *de-novo* adjudication.

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 09.01.2026.

5. 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 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.08.2024 as an addendum to the Show Cause Notice dated 18.05.2024.

8. Any amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned

Assessment Order, shall be adjusted towards the pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

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 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 50% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount demanded 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 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.

22.01.2026

ssn

Neutral Citation : Yes / No

To:

The Assistant Commissioner(ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Room No.327,
Chennai-600 035.

C.SARAVANAN, J.,

ssn

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