IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 05.02.2026
Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.1583 of 2024
and
W.M.P.Nos.1608 & 1611 of 2024

M/s. Sooriya Constructions
Rep. By its Proprietor. ...Petitioner

Vs.

The Joint Commissioner of GST & Central Excise
Office of Commissioner of GST & Central Excise
Chennai South Commissionerate,
692, MHU Complex, 5th Floor,
Anna Salai, Nandanam, Chennai – 600 035. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the impugned Order-in-Original in 42/2021-JC dated 30.11.2021 from the files of the Respondent and to quash the same.

For Petitioner : M/s.Aparna Nandakumar

For Respondent : Mr.S.Gurumurthy CGSC
and
Mr.G.Meganathan
Junior Standing Counsel Counsel

Order

The Petitioner is before this Court challenging the Order-in-Original in 42/2021-JC dated 30.11.2021 passed by the Respondent, whereby, the proposal in the Show Cause Notice No.01/2021-JC dated 16.03.2021 has been confirmed.

2. The Petitioner failed to file a reply to the aforesaid Show Cause Notice dated 16.03.2021. Thus, the impugned Order has been passed.

3. It is noticed that the present Writ Petition has been filed only on 29.12.2023. As such, in terms of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413 of 2020, dated 06.05.2020],** this Writ Petition is liable to be dismissed not only on the ground of limitation but also on laches.

4. At this stage, the learned counsel for the Petitioner submits that Petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

5. Under similar circumstances, orders have been quashed and the 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.

6. Considering the above and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass fresh orders on merits and in accordance with law as expeditiously as possible, subject to the Petitioner depositing a sum of Rs.40,00,000/- (Rupees Forty Lakh only) within a period of six months from the date of receipt of a copy of this Order.

7. Within such time, the Petitioner shall also file a proper reply to the aforesaid Show Cause Notice No.01/2021-JC dated 16.03.2021 together with required documents to substantiate the defence by treating the impugned Order-in-Original No.42 of 2021-JC dated 30.11.2021 as an addendum to the Show Cause Notice.

8. Subject to the Petitioner complying with the above stipulations, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit.

9. The attachment of the bank account of the Petitioner, if any, shall also stand automatically raised/vacated, subject to the Petitioner complying with the above stipulations.

10. It is made clear that bank attachment shall be lifted subject to the depositing Rs,40,00,000/- 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 that, before passing any such order, the Petitioner shall be heard.

13. This Writ Petition is disposed of with the above observations.. No costs. Consequently, connected Miscellaneous Petitions are closed.

05.02.2026

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Index : yes/no
Neutral Citation : yes/no

To

The Joint Commissioner of GST & Central Excise
Office of Commissioner of GST & Central Excise
Chennai South Commissionerate,
692, MHU Complex, 5th Floor,
Anna Salai, Nandanam, Chennai – 600 035.

C.Saravanan,J.,

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