IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2582 of 2025
and
W.M.P.Nos.2896, 2897 and 2899 of 2025

Balu Kumaran,
Proprietor, Danyasri Import and Export,
Old No.29, New No.30,
Hussain Maistry Street,
Royapuram, Chennai – 600 013. ... Petitioner

Vs.

The Deputy Commercial Tax Officer-II,
Assessment Circle-II,
Chennai North, Royapuram,
Chennai 600 013. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent with respect to impugned order dated 10.07.2023 in reference No.ZD3307230355978 for the year 2019-2020 passed by the respondent and quash the same.

For Petitioner : Mr.K.N.Nataraaj

For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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ORDER

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.

2. In this writ petition, the petitioner has challenged the impugned Assessment order dated 10.07.2023 passed by the respondent pursuant to Show Cause Notice in DRC-01 dated 29.03.2023.

3. The present writ petition has been filed only on 16.12.2024 for quashing the aforesaid order and for consequential directions.

4. The case of the petitioner appears to be that the order dated 14.12.2023 was not included in the typed set of papers filed along with the Writ Petition.

5. When the case was taken up for hearing today, the petitioner produced a copy of the order dated 14.12.2023 and submitted that the said order was passed in the light of the impugned order dated 10.07.2023 and, therefore, the impugned order itself is without merit.

6. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, and having perused the averments in the affidavit filed in support of the petition, this Court is of the view that the challenge to the impugned order dated 10.07.2023 is devoid of merit.

7.In the affidavit filed in support of the present petition itself is indicates that petitioner did not respond to the Show Cause Notice dated 29.03.2023, as the petitioner's GST registration had been cancelled as early as 21.07.2020.

8. However, considering the fact that the impugned order was passed in the absence of a reply to the show cause notice, 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 confirmed vide order dated 10.07.2023 within a period of 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 together with requisite documents to substantiate the case by treating the impugned Order as an addendum to the Show Cause Notice.

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 50% 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 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. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

22.01.2026

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Neutral Citations: Yes/No

To:

The Deputy Commercial Tax Officer-II,
Assessment Circle-II,
Chennai North, Royapuram,
Chennai 600 013.

C.SARAVANAN, J.

nvi

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