IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3178 of 2026

M/s.KK COOLING SYSTEMS,
Rep. by its Partner Krishnamoorthy Karthik,
No.53, Govindan Road, West Mambalam,
Chennai-600 033.

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST)
   GST Appeals, Chennai-1,
   No.1, PAPJM Buildings (Annex)
   Thirud Floor, Greams Road, Chennai-600 006.

2. The Deputy Commercial Tax Officer (ST)
   Deputy State Tax Officer,
   Ashok Ngaar Assessment Circle,
   No.1, PAPJM Buildings (Annex)
   5th Floor, greams Road, Chennai-600 006.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st respondent to permit the petitioner to file an appeal along with a petition for condonation of delay against the order in Form DRC-07 dated 21.08.2024 Ref.No.ZD330824176519Y passed by the 2nd respondent, and dispose of the same on merits in accordance with law.

For Petitioner(s): J.Balasundar

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 21.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.05.2024 issued for the tax period 2019-2020 which was not replied by the Petitioner and has thus, suffered the impugned order.

4. The learned counsel for the Petitioner submitted that the Petitioner may be given one opportunity to contest the case by filing reply to the Show Cause Notice.

5. The learned Special Government Pleader for the Respondent submitted that the Petitioner has filed this Writ Petition only on 19.01.2026 long after the expiry of period of limitation prescribed under Section 107 of the respective GST enactments as such the relief sought for in this Writ Petition cannot be countenance in the light of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. 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 *denovo* adjudication.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent 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.

8. Considering the fact that order has been passed without a proper reply from the Petitioner and following the consistent view taken by this Court under similar circumstances, 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 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2024 as an addendum to the Show Cause Notice dated 24.05.2024.

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. This Writ Petition stands disposed of with the above observations. No costs.

04-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
JAS

To

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C.SARAVANAN, J.

JAS

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