IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2790 of 2026
and
W.M.P.Nos.3074, 3075, 3077 and 3078 of 2026

Lakshmanan Alagusundaram ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Alwarpet: South – I: Chennai South:
Alwarpet Assessment Circle,
2nd Floor, Room No.210, Integrated Registration and
commercial Taxes Building, Nandanam,
Chennai – 600 035.

2.The Zonal Manager,
City Union Bank Ltd,
Keerthis, 67, Mandaveli Street,
Mandaveli – 600 028.
Chennai. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the file of the Respondent and quash the Impugned Order under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 / Central Goods and Service Tax Act, 2017 having GSTIN: 33AAAPA6718K1Z0 dated 10.02.2025 reference No.ZD3302250890897 along with Summary of the Order dated 10.02.2025 passed by the first Respondent for the FY 2020-21.

For Petitioner : Ms.S.Abirami for
Mr.N.V.Balaji

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate
for R1

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st 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 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 10.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 10.02.2025.

4. The Petitioner was also issued with Reminder on 30.12.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 07.01.2025. Thus, the impugned Order has been passed.

5. 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 19.01.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% 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. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner towards the tax liability confirmed vide impugned order dated 10.02.2025 shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the concerned Respondent.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 10.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

11. In case the Petitioner complies with the above stipulations, the 1st 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

28.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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