



WEB COPY

WP No. 3051 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3051 of 2026

and

W.M.P.No.3452 and 3453 of 2026

M/s. Md Catering Services
Rep by its Proprietor,
Muthiah David,
New no 22 1 Old no 14,
Bajanai koil 2nd Street,
Vadapalani ,
Chennai 600026.

..Petitioner(s)

Vs

The State Tax Officer
Vadapalani Assessment Circle,
Station No.1, Ground Floor,
PAPJM Annex Building,
Greens Road, Chennai-600 006

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the Impugned Order dated 24-02-2025 in Order No.GSTIN : 33BDWPD6896H2ZV /2020-21 issued by the respondent and quash the same.

For Petitioner(s):

M/s. S. Prabakaran

For Respondent(s):

Mr.T.N.C.Kaushik
Additional Government Pleader



ORDER

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Mr.TNC.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 24.02.2025 passed by the Respondent for the tax period 2020 - 2021, which was preceded by a Show Cause Notice in GST DRC - 01 dated 23.11.2024 which remains unserved despite reminders to the Petitioner.

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 19.01.2026.

5. 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.



6. 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

9. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.



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 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.

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. Connected Writ Miscellaneous Petitions are closed.

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

JAS

To

The State Tax Officer
Vadapalani Assessment Circle,
Station No.1, Ground Floor,
PAPJM Annex Building,
Greens Road, Chennai-600 006.



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C.SARAVANAN, J.

JAS

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