



WEB COPY

WP No. 3292 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3292 of 2026

and

W.M.P.Nos.3734 and 3735 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 Deputy 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 31-12-2024 in Order No.GSTIN:33BDWPD6896H2ZV / 2022-23 issued by the respondent and quash the same.

For Petitioner(s):

S.Prabakaran

For Respondent(s):

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



ORDER

Mr.T.N.C.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 31.12.2024, whereby proposal in Show Cause Notice in Form GST DRC – 01 dated 08.05.2024 has been confirmed in absence of a reply despite three reminders on 13.11.2024, 27.11.2024 and 02.12.2024.

4. On a specific query as to why the Petitioner had neither responded to the Notice issued to the Petitioner but nor filed an appeal earlier or approached this Court, no satisfactory explanation was offered.

5. Further, no material has been produced by the Petitioner. In Particular, the Petitioner has not enclosed a copy of Form GSTR 7 returns to substantiate the case of the Petitioner.



6. As such there are no reasons to interfered with the impugned order on the grounds stated in the affidavit or the submissions made on behalf of the Petitioner.

7. Following the consistent view taken by this Court under similar circumstances, 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 08.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.12.2024 as an addendum to the Show Cause Notice dated 08.05.2024.

9. 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 if any, shall also stand automatically vacated.



10. 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.

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, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

11-02-2026

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

jas



To
WEB COPY

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



WEB COPY

WP No. 3292 of 2



C.SARAVANAN, J.

jas

**WP No. 3292 of 2026
and
W.M.P.Nos.3734 and 3735 of 2026**

11-02-2026