IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.No.8184 of 2026
and
W.M.P.Nos.8864 & 8866 of 2026

M/s. Eswara Steels,
Rep. by its Prop. Manickam Rathinavelu,
No. 6 Na Kamarajar Salai,
Periyamathur,
Chennai - 600068.

Petitioner

Vs

1. The Deputy Commissioner (ST)
GST Appeal, Chennai - 1,
2nd Floor Main Building,
Greams Road,
Chennai – 6.

2.The Deputy State Officer,
Manali Assessment Circle,
Room No.101, 1st Floor,
Integrated C.T. Buildings,
Chennai - 600003.

Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned rejection Acknowledgement in FORM GST APL - 02 vide Ref No.ZD331125132194V dated 08.11.2025 passed by the 1st Respondent and the impugned order on Reference No.ZD3312232838278 dated 30.12.2023 passed by the 2d Respondent and to quash the same and to direct the 1st Respondent to accept the statutory appeal dated 19.09.2025 filed by the Petitioner without reference limitation.

For Petitioner : P.V.S. Giridhar Associates
for Mr.V.Hariharan

For Respondents: Mr.TNC.Kaushik,
Additional Government Pleader.

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.12.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.09.2023 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 30.12.2023.

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 25.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 90% of the disputed tax as a condition for

denovo adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> *“The petitioner has already per-deposited 10% of disputed Tax amount and will deposit balance 90% of amount being Total 100%.”*

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the second Respondent to pass a fresh order on terms subject to such Assessee depositing 90% 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 second Respondent to pass a fresh order on merits subject to the Petitioner depositing 90% 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 25.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated

30.12.2023 as an addendum to the Show Cause Notice dated 25.09.2023.

10. In case the Petitioner complies with the above stipulations, the second 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 90% 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 second 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 second 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.

04.03.2026

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

To

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GST Appeal, Chennai - 1,
2nd Floor Main Building,
Greams Road,
Chennai – 6.

2.The Deputy State Officer,
Manali Assessment Circle,
Room No.101, 1st Floor,
Integrated C.T. Buildings,
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C.SARAVANAN J.

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