



WEB COPY



W.P.No.8562 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 5/3/2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8562 of 2026

and

W.M.P.Nos.9245 and 9246 of 2026

M/s. Sri Paarathnaa Enterprises

rep. By its Proprietor

Mr.Jeevarathinam Cunmathi Jayasankar

No.1/40 Surathamman Kovil Street

Devi Nagar, Thiruninravur

Tiruvallur District 602 024.

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Petitioner

Vs

1. The Commercial Tax Officer

Avadi, Thiruvallur District.

2. The State Tax Officer (ST)

Avadi Assessment Circle

Integrated Commercial Taxes Building

Tiruvallur Division First Floor

Room No.123, Elephant Gate Bridge Road

Vepery

Chennai 600 003.

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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 of the first respondent in the impugned order in Reference No.ZD331125502273Z dated 29/11/2025 and quash the same.



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For Petitioner : Mr.S.Ezhil Raj

For Respondent : 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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29/11/2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 23/9/2025, 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 08.07.2026.

4. The present Writ Petition has been filed on 27/02/2026, within



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the limitation for filing an appeal under Section 107 of the respective GST enactment, 2017.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% 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 advised to remit 10% of the amount.”

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 Respondent to



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pass a fresh order on merits subject to the Petitioner depositing 10% 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 dated 23/9/2025 together with requisite documents to substantiate the case by treating the impugned Order dated 29/11/2025 as an addendum to the Show Cause Notice dated 23/9/2025.

9. In case, the Petitioner complies with the above stipulations, the Respondents 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 10% 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.



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11. In case, the Petitioner fails to comply with any of the stipulations, the Respondents are 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 Respondents 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.

05/03/2026

Index: Yes/No

Neutral Citation: Yes / No

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To:

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C.SARAVANAN, J.

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