IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4769 of 2026
AND
WMP NO. 5305 OF 2026

Lalitha Ragunathan
W/o.Vinoth Kumar.S,
No.5, Dr.Nanjunda Rao colony, Mylapore,
Chennai600 004.

..Petitioner(s)

Vs

The Commercial Tax Officer,
Mandaveli South -I, 4th Floor,
Integrated CT and R Bulldings,
571, Anna salai, Nandanam,
Chennai 600 035.

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking to issue a Writ of Certiorari, calling for the records pertaining to the impugned order issued by the Respondent under Section 73 of the CGST Act, 2017 with Reference No.330225101927 M dated 11/02/2025 for the Financial Year (2020 -2021) and quash the same.

For Petitioner(s): Mr. Sathyakumar M

For Respondent(s): Mr. C.Harsharaj,
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In this writ petition, the petitioner is before this Court against the impugned assessment order dated 11.02.2025 in Form GST DRC – 07 passed for the tax period 2020-2021 by the respondent. The impugned order was preceded by a Show Cause Notice in Form GST DRC-01 dated 06.07.2023, to which the petitioner filed detailed reply on 28.12.2024.

4. It is noticed that the petitioner ought to have filed an appeal against the impugned order before the Appellate Authority within a stipulated time. A reading of the impugned order indicates that the petitioner's reply has also been considered and the impugned order has been passed. As such, there is no scope to keep the impugned order in abeyance, the petitioner has approached this Court by filing the present writ petition on 20.01.2026.

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 20.01.2026.

6. The learned counsel for the petitioner further submits that the petitioner is willing to deposit 25% of the disputed tax for the liberty to file an appeal before the Appellate Authority.

7. The learned Special Government Pleader for the respondent on the other hand submits that the writ petition is devoid on merits as the petitioner failed to approach the Appellate Authority under Section 107 of the respective GST enactments within the prescribed time.

8. It is further submitted by the learned Special Government Pleader for the respondent that the impugned order dated 11.02.2025 is a detailed order passed after considering the reply filed by the petitioner dated 28.12.2024. It is therefore submitted that the writ petition is liable to dismissed.

9. I have considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent.

10. Following the consistent view taken by this Court under similar circumstances, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

11. In case the Petitioner complies with the above stipulation, the Appellate Authority shall proceed to consider the appeal and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation on its own turn.

12. 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.

13. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

04-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RPP
To
The Commercial Tax Officer,
Mandaveli South -I, 4th Floor, Integrated CT and
R Bulldings, 571, Anna salai, Nandanam,
Chennai 600 035.

C.SARAVANAN J.

RPP

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