IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 3573 of 2026
and
WMP NO. 4004 OF 2026, WMP NO. 4005 OF 2026

Tvl.Good Care Enviro System Private Limited
Rep by its Managing Director S.Murugan,
16, Lakshmi Nagar, 12th Street, Moulivakkam,
Chennai, Tamil Nadu 600 116

Petitioner(s)

Vs

Assistant Commissioner (ST)
Ayyappanthangal Assessment Circle,
No.4/109, Integrated Goods and
Services Taxes Building, Chennai
Bangalore National Highway,
Chennai-600123.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondents impugned order in Form GST DRC-07 dated 03.06.2025 bearing Reference No. ZD330625023654I along with the connected detailed order in GSTIN33AAECG7668P2ZV/2021-2022 of the same date, seeking to quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of hearing.

For Petitioner	:	Mr.DS.Vipula
For Respondent	:	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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.06.2025, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 04.06.2024 wherein the Petitioner was called upon to appear for personal hearings. However, the Petitioner had not taken advantage of the same.

4. The Petitioner was also issued with Reminders dated 13.08.2024, 18.10.2024 and 19.03.2025, calling upon the Petitioner to file a reply and to appear for a personal hearings. The Petitioner however neither filed any reply nor appeared for the personal hearings fixed on 16.08.204, 30.10.2024 and 26.03.2025. Thus, the impugned Order has been passed.

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. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

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 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 04.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.06.2025 as an addendum to the Show Cause Notice dated 04.06.2024.

10. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order, shall be set-off and adjusted towards the pre-deposit of 25% of disputed tax as ordered above. This will be however subject to verification of the respondent.

11. 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.

12. 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.

13. 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.

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

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

09-02-2026

cda

To

Assistant Commissioner (ST)
Ayyappanthangal Assessment Circle,
No.4/109, Integrated Goods and Services Taxes Building,
Chennai Bangalore National Highway,
Chennai-600123.

C.SARAVANAN J.

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