IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6842 of 2026

and

WMP.Nos.7429, and 7430 of 2026

M/s Eastern Hospitality
Represented by its partner C. Elavazhagan
3rd Floor, Plot No. 2 and 3, 1st Cross street, Anna Nagar, Puducherry 605 005

..Petitioner(s)

Vs

1. The Additional Commissioner of GST Appeals I
   O/o Commissioner of GST and Central Excise (Appeals -I)
   26/1 Mahatma Gandhi Road, Nungambakkam, Chennai 600 034
2. The Assistant Commissioner
   The Assistant Commissioner of GST and Central Excise Puducherry I DivisionNo. 14, Municipal Street, Azeez Nagar,Reddiarpalayam, Puducherry 605 010.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling upon the records of the impugned order issued by the 1st Respondent in Order-in-Appeal No. 04/2025

GSTA-I ADC dated 03.01.2025 and quash the same and consequently remand the matter to the 2nd Respondent directing them to entertain the records, documents and reply from the Petitioner and then pass order affording a personal hearing to the Petitioner.

For Petitioner(s): Ms.G.Dhana Madhri

For Respondent(s): Mr. Rajendran Raghavan,
Senior Standing Counsel

ORDER

This Writ Petition is being disposed of with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondents.

2. The learned counsel for the Petitioner has filed a memo of reporting compliance to order dated 20.02.2026 and the same is taken on record.

3. Considering the fact that the Petitioner has already deposited about 50% of the disputed tax confirmed by the impugned Order.

4. The learned counsel for the Petitioner submits that even before the Writ Petition was filed, the Petitioner has deposited 40% of the disputed tax over and above, the petitioner has deposited another 10% pursuant to Order dated 22.02.2026. Memo to that effect has been filed by the Petitioner, in effect, the Petitioner appears to have deposited 50% of the disputed tax confirmed by the impugned order.

5. Considering the fact that the impugned Order in Original No.4 of impugned Order in Appeal No.4 of 2025 GSTA-1-ADC dated 03.01.2025, whereby the Petitioner's Appeal against Order in Original No.10/2023-GST dated 31.03.2023 has been passed without Petitioner participating in the Appeal before the first respondent, I am inclined to remit the case back to the first respondent to pass denova order on merits. The petitioner is directed to co-operate with the respondent.

6. Considering the above and following the consistent view taken by this Court under similar circumstances the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner additionally depositing 10% of the disputed tax confirmed by the impugned order over and above 50% of the disputed tax already pre-deposited at the time of filing of an appeal 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.

7. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order dated 03.01.2025 shall be adjusted towards the pre-deposit of 50% of disputed tax.

8. In case the Petitioner complies with the above stipulations, the first Respondent shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying

with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner additionally depositing 10% of the disputed tax confirmed vide each impugned order 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 which preceded in the impugned order by treating the impugned Order dated 03.01.2025 as an addendum

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 the 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 stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

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   O/o Commissioner of GST and Central Excise
   (Appeals -I)
   26/1 Mahatma Gandhi Road, Nungambakkam,
   Chennai 600 034

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   The Assistant Commissioner of GST and Central Excise Puducherry I DivisionNo. 14, Municipal Street, Azeez Nagar,Reddiarpalayam, Puducherry 605 010.

C.SARAVANAN, J.

VV

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