IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2475 of 2026
and
W.M.P.Nos.2722 and 2723 of 2026

Tvl.Asterix Energy,
Represented by its Partner,
Mr.H.Praveen
Aged 55 years
5, 54th Lane, Ashok Nagar,
Chennai-600 083. ... Petitioner

Vs.

The Commercial Tax Officer,
Kodambakkam: Central – III,
Kodambakkam Assessment Circle,
4th Floor, PAPJM (Annex) Building,
Greams Road,
Chennai-600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Reference No.ZD331223278653E dated 30.12.2023 u/s.73 of the TNGST Act, 2017 along with a summary of the order dated 30.12.2023 in Reference No.ZD331223278653E on the file of the Respondent relating to F.Y.2017-18 and quash the same.

For Petitioner : M/s.Janani.N
For Respondent : Mr.TNC.Kaushik,
Additional Government Pleader

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ORDER

Mr.TNC.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 Government Advocate for the Respondent.

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 30.09.2023 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.The Petitioner was also issued with Reminders on 09.11.2023, 21.11.2023 and 30.11.2023, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 10.11.2023, 24.11.2023 and 01.12.2023. Thus, the impugned Orders have 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 22.01.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% 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 100% 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 30.09.2023 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 30.09.2023.

10. 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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 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 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.

28.01.2026

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Neutral Citation: Yes / No

To:

The Commercial Tax Officer,
Kodambakkam: Central – III,
Kodambakkam Assessment Circle,
4th Floor, PAPJM (Annex) Building,
Greams Road,
Chennai-600 006.

C.SARAVANAN, J.

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