IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6836 of 2026
and W.M.P.No.7422 of 2026

M/s.Urchoice Corporate Gifting Private Limited
Represented by its Authorized signatory and
Managing Director,
Pinky Rajesh
Plot No 149 , Ground Floor, VGN Monte Carlo
Dr Guruamy Road, Chenani 600 095

..Petitioner(s)

Vs

1. The Commercial Tax officer
   Ambattur, Kancheepuram
   Nolambur Assessment Circle,
   Room No 333, 3rd Floor,
   Nandanam Chennai 600 035

2. The Deputy Commercial Tax Officer
   Ambattur, Kancheepuram,
   Nolambur Assessment Circle
   NO 353 3rd Floor, integrated Commercial
   Taxes Building,
   Nandnam, Chenani 600 035

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for records on the file of the Respondents in GSTIN 33AACCU4525B1ZV/ 2020-2021 dated 14.02.2025 passed by the 1st respondent and GST 33AACCU4525B1ZV / 2020-2021 dated 20.2.2025 passed by the 2nd respondent and quash the same and consequently direct the Respondents to conduct a DeNovo enquiry and afford a personal hearing.

For Petitioner(s): Ms.S.Gowri

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this Writ Petition, the petitioner has challenged the separate impugned orders dated 14.02.2025 and 20.02.2025, passed by the respective respondents whereby, the proposal in the Show Cause Notice in DRC – 01 dated 22.10.2024 and 26.11.2024 has been confirmed.

4. A perusal of the impugned order revealed that there is an overlap. It is also noticed that petitioner had failed to response to the respective notices and thus suffered the respective impugned orders.

5. The learned counsel for the petitioner submits that petitioner is willing to deposit 25% of the disputed tax confirmed vide order dated 14.02.2025 passed by the first respondent, as a condition for *denovo* adjudication on the demand confirmed by the respective impugned orders. She has also made the following endorsement in the case bundle:

“25% Ready to deposit on order dated 14.02.2025.”

6. The learned Government Advocate for the respondents had no objection for the above.

7. 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 composite order in response to the respective notices in DRC – 01 in lieu of the respective impugned orders 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.01.2025 as an addendum to the Show Cause Notice dated 22.10.2024.

9. 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 if any, shall also stand automatically vacated.

10. 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.

11. 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.

12. Needless to state, before passing any such order, the Respondent 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.

26-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

BKN

To:

1. The Commercial Tax officer
   Ambattur, Kancheepuram
   Nolambur Assessment Circle,
   Room No 333, 3rd Floor,
   Nandanam chennai 600 035
2. The Deputy Commercial Tax Officer
   Ambattur, Kancheepuram,
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   NO 353 3rd Floor, integrated Commercial Taxes Building,
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C.SARAVANAN, J.

BKN

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