IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4407 of 2026
and W.M.P.Nos.4887 & 4888 of 2026

H R D Constructions
Rep by K Dhanasekar Managing Partner
business at No. 335, V.O. Street,
Sholinganallur, Chennai-600 119.

..Petitioner(s)

Vs

State Tax Officer
Kelambakkam Circle, Chengalpattu Division,
Tamil Nadu.

..Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India for issuing a writ of certiorari calling for the records relating to the Order dated 19.02.2025 bearing reference No. ZD330225189282G and subsequent suo moto rectification order bearing reference no. ZD330525306244R dated 28.05.2025 issued by the Respondent and quash the same and pass.

For Petitioner(s): Mr.Vaani Sreekant Iyer

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 19.02.2025 and subsequent suo moto rectification order dated 28.05.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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 19.02.2025 and subsequent suo moto rectification order dated 28.05.2025.

4. 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 27.01.2026.

5. The learned counsel for the Petitioner has filed a consent affidavit of the petitioner whereby the petitioner consents to deposit 25% of the disputed tax demand as a condition for *denovo* adjudication. The relevant portion of the consent affidavit of the petitioner is extracted hereunder:

> *" .. 3. I submit that the petitioner is willing to comply with and hereby provides their consent to the deposit of 25% of the disputed tax demand, if this Hon'ble Court deems fit, while remanding the present assessment proceedings for fresh adjudication."*

6. 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.

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2025 and subsequent suo moto rectification order dated 28.05.2025, as an addendum to the Show Cause Notice dated 25.11.2024.

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.

20-02-2026

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

BKN

To:
State Tax Officer
Kelambakkam Circle, Chengalpattu Division,
Tamil Nadu.

C.SARAVANAN, J.

BKN

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