IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8770 of 2026
and
W.M.P.Nos.9433 and 9434 of 2026

M/s. Hitech Stampings,
Represented by its proprietor,
Mrs Selvaraj Datchayani,
No. 13, Damodaran Street,
O.V. Alagesan Nagar,
Ambattur, Chennai-600 053.

..Petitioner(s)

Vs

1. The Commercial Tax Officer,
   Ambattur Assessment Circle,
   Integrated Commercial Taxes and Registration
   Department,
   Chennai- 600 035.

2. The Assistant Commissioner (ST)
   Ambattur Assessment Circle,
   Chennai- 600 035.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the 1st respondent in respect of the impugned order bearing GSTIN No. 33DDNPD7360B1ZU dated 13.08.2024 on the file of the 1st respondent and quash the same and consequently direct the respondents to afford the petitioner a reasonable and effective opportunity of personal hearing and adjudicate the matter on merits.

For Petitioner(s): Mr.T.R.Udaya Kumar

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

ORDER

Mr.V.Prashanth Kiran, 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 impugned Order dated 13.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.05.2024 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 13.08.2024.

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. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"I agree to pay 50% of the disputed tax demand within 3 months from date of receipt of the order copy."*

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 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of three months 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 30.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024.

10. In case the Petitioner complies with the above stipulations, the 1st 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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 1st 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 1st 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.

05-03-2026

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

1. The Commercial Tax Officer,
   Ambattur Assessment Circle,
   Integrated Commercial Taxes and Registration Department,
   Chennai- 600 035.

2. The Assistant Commissioner (ST)
   Ambattur Assessment Circle,
   Chennai- 600 035.

C.SARAVANAN, J.

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