IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8084 of 2026
and
W.M.P.Nos.8745 and 8746 of 2026

M/s.SSV Enterprises
Represented by its Proprietor
Rayaval Sundaram Arash ... Petitioner

Vs.

The Deputy State Tax Officer,
Avadi Assessment Circle,
I Floor, Intergrated Commercial Taxes Building,
Elephant Gate Bridge Road, Vepery,
Chennai-600 003. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned assessment order against my firm vide GSTIN:33AKNPA4033A1ZZ in order Reference No.ZD330225238303W dated 24.02.2025 for the Assessment Year 2020-2021 and quash the same.

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For Petitioner : Mr.K.M.Malarmannan

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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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 24.02.2025, passed by the respondent for tax period 2020-21 which was preceded by a Show Cause Notice in GST DRC-01 dated 28.11.2024 to which the petitioner failed to file a reply. Thus, the impugned order has been passed.

4. The learned counsel for the petitioner submits that the petitioner may be given one more opportunity to the explain the case afresh to the respondent and submits that a sum of Rs.1,37,092 towards the disputed tax liability of Rs.1,41,408/- has been recovered from the petitioner's Electronic Credit Ledger on 22.01.2026.

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5. Considering the above and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Respondent to pass 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.

6. In case, there has been any recovery made from the petitioner as stated above by the petitioner that shall be adjusted towards the aforesaid pre-deposit of 25% of the disputed tax. If the aforesaid recover made from the petitioner satisfies the aforesaid pre-deposit of 25% of the disputed tax, no further pre-deposit required to be deposited.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 28.11.2024.

8. 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.

9. 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.

10. 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.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03.03.2026

Neutral Citation : Yes / No

Vv

To:

The Deputy State Tax Officer,
Avadi Assessment Circle,
I Floor, Intergrated Commercial Taxes Building,
Elephant Gate Bridge Road, Vepery,
Chennai-600 003.

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C.SARAVANAN, J.

Vv

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