IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4557 of 2026
and
WMP Nos. 5036 and 5039 of 2026

M/s.AKSHAYA TRADERS,
Rep. by its Proprietor Arumugasamy Ayyasamy,
G/A, 12B, Type-I, Block -5,
Food Grain Market, Koyambedu,
Chennai - 600 107.

..Petitioner

Vs

The State Tax Officer,
Koyambedu Assessment Circle,
5th Floor, No.1, PAPJM - Commercial Taxes Building,
Greams Raod, Chennai 600 006.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the Respondent against the petitioner's Firm vide GSTIN:33AAIPA2788D1Z1 in order Reference No. ZD330925136373C dated 12.09.2025 for the Assessment year 2021-2022 and Quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner(s): Mr.K.M.Malarmannan

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, 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 is before this Court against the impugned order dated 12.09.2025 whereby the proposal contained in the Show Cause Notice in Form GST DRC-01 dated 10.06.2025 has been confirmed in the absence of a proper reply from the petitioner.

4. The petitioner has filed the present writ petition beyond the condonable period of limitation by a few days. As such, the writ petition is liable to be dismissed in the light of the decision of the Hon'ble Supreme Court on the ground of laches.

5. It is notice that the impugned order is an ex parte order, passed in the absence of a reply and the writ petition has been filed after few day from the date of expiry of the limitation for filing an appeal before the Appellate Authority under Section 107 of the respective GST enactments, 2017.

6. 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 a fresh order on merits, subject to the Petitioner depositing 10% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 10.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 12.09.2025 as an addendum to the Show Cause Notice dated 10.06.2025.

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 shall also stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

09-02-2026

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

av

To

The State Tax Officer,
Koyambedu Assessment Circle,
5th Floor, No.1, PAPJM - Commercial Taxes Building,
Greams Raod, Chennai 600 006.

C.SARAVANAN, J.

av

WP No. 4557 of 2026
and
WMP Nos. 5036 and 5039 of 2026

09-02-2026