IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.6611 of 2026
and
W.M.P.Nos.7176 & 7177 of 2026

M/s. RED FLAME MEDIA,
Represented by its partner,
Mr.Jeevarathinam Kathiravan,
No.10, NA, Balaji Avenue,
Alapakkam, Chennai, Tamil Nadu – 600116.

..Petitioner

Vs

The Assistant Commissioner (State Tax),
Porur Assessment Circle,
Poonamallee Zone, Kancheepuram Division,
Chennai - 600123.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent in the impugned ex-parte Order No. ZD330325091849Z dated 14.03.2025 and quash the same as illegal, arbitrary and it has been passed in contravention of principles of natural justice and treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST / CGST Act, 2017.

For Petitioner : Mr.Thyagarajan K

For Respondent : Mr.C.Harsharaj,
Special Government Pleader.

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned ex parte Order dated 12.03.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.01.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order ex parte dated 12.03.2025.

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 17.02.2026.

5. At this stage, the learned counsel for the petitioner submits that the disputed tax amount has already been recovered from the petitioner, as

evidenced from the electronic liability ledger. It is seen that on 11.07.2025, a sum of Rs.2,06,516/- has been debited towards the outstanding demand under the CGST head.

6. Considering the fact that the impugned order has been passed exparte and further taking into account that the substantial portion of the disputed tax has already been recovered, this Court is inclined to interfere with the impugned order.

7. Accordingly, the impugned order dated 12.03.2025 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.01.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 12.03.2025 as an addendum to the Show Cause Notice dated 24.01.2025.

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. 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. 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.

25.02.2026

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

kmm

To

The Assistant Commissioner (State Tax),
Porur Assessment Circle,
Poonamallee Zone, Kancheepuram Division,
Chennai - 600123.

C.SARAVANAN, J.

kmm

W.P.No.6611 of 2026

25.02.2026