IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4541 of 2026
and WMP.No.5023 of 2026

V Manikandan

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Saligramam, Central I,
Chennai Central, Tamil Nadu

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for records passed by the Respondent and quash the Impugned demand order in GSTIN/ID 33CNDPM3583Q2ZE having reference No.ZD330225087146H dated on 09.02.2025 for the financial year APR2020 - MAR 2021 issued under section 73 of the Goods and Service Tax Act, 2017.

For Petitioner(s): Dr. M.Sathya Kumar
For Respondent(s): Mr.TNC.Kaushik, Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. The petitioner is before this Court against the impugned order dated 09.02.2025 passed by the respondent for the Financial Year April 2020- March 2021. By the impugned order the proposal in Show Cause Notice in DRC 01 dated 25.11.2024 has been confirmed.

4. The learned counsel for the petitioner submitted that the petitioner has replied to the aforesaid Show Cause Notice, but failed to appear during personal hearing despite three opportunities being granted.

5. It is further submitted that the petitioner has carried on business in collaboration with e-commerce portal such as Amazon.in, Flipkart, and for certain transactions, tax were not deducted and therefore the tax has been recovered from the petitioner on the supplies made.

6. The learned counsel further submitted that the reply made by the petitioner on 12.12.2024 and the content of further reply which has been extracted in the impugned order are not intelligible. That apart, the petitioner has closed the business and is currently making his living by operating auto rickshaw.

7. Considering the peculiar nature of this case, the case is remitted back to

the Respondent to pass a fresh order on merits subject to petitioner giving a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 within a period of 30 days from the date of receipt of copy of this order together with pre-deposit of 10% of the disputed tax which the petitioner would have been required to pre-deposit, if the petitioner had preferred an appeal before the Appellate Authority in time.

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 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 Petition is closed.

12-02-2026

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

JAI

To
The Deputy Commercial Tax Officer
Saligramam, Central I,
Chennai Central, Tamil Nadu

C.SARAVANAN, J.

JAI

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