



WEB COPY



W.P.No.3718 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3718 of 2026

and

W.M.P.Nos.4131 and 4133 of 2026

Tvl.Pharma Point
(Represented by its Partner
Mrs.C.Sumathi).

... Petitioner

Vs.

The Assistant Commissioner (ST),
Cholavaram Assessment Circle,
Room No.109, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road,
Chennai – 600 003.

... 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 on the files of the Respondent herein in order in GSTIN/33AAUFP9430D1Z2/2018-19 in Form GST DRC – 07 bearing Reference No.ZD330424226334R dated 28.04.2024, along with the annexure in detailed order dated 27.04.2024 for the tax period Apr 2018 – Mar 2019 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Mr.C.Harsharaj
Special Government Pleader



W.P.No.3718 of 2026

WEB COPY

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 Order dated 28.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.12.2023 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 28.04.2024.

4. The Petitioner was also issued with Reminders on 05.03.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed. Thus, the impugned Order has been passed.



W.P.No.3718 of 2026

WEB COPY

5. 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 28.01.2026.

6. 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.

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 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 thirty (30) days from the date of receipt of a copy of this order.



W.P.No.3718 of 2026

WEB COPY

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.04.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

10. 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 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 Respondent is at liberty to proceed against the Petitioner to recover the



W.P.No.3718 of 2026

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 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.

04.02.2026

Neutral Citation: Yes / No
jas

To:

The Assistant Commissioner (ST),
Cholavaram Assessment Circle,
Room No.109, 1st Floor,
Integrated Commercial Taxes Building,
Elephant Gate, Wall Tax Road,
Chennai – 600 003.



WEB COPY



W.P.No.3718 of 2026

C.SARAVANAN, J.

jas

W.P.No.3718 of 2026

and

W.M.P.Nos.4131 and 4133 of 2026

04.02.2026