IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4456 of 2026
and W.M.P.Nos.4961 & 4962 of 2026

M/s.SSS Enterprises,
Represented by its Proprietor,
Mr.Soundarapandi
No.456, A2,
Ashok Nandhavanam Phase 2.,
1st Cross Street,Noombal,
Tiruvallur 600 077.

..Petitioner(s)

Vs

The State Tax Officer(FAC)
Vanagaram Assessment Circle,
Chennai.

..Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of certiorari calling for the records on the file of the Respondent and to quash the impugned assessment order dated 03.02.2025 bearing GSTIN No.33ATUPM5805C1ZO/2021-21, passed by the respondent as arbitrary.

For Petitioner(s): Ms.R.Dhanalakshmi

For Respondent(s): Mr. TNC Kaushik, Additional Govt. Pleader

ORDER

Mr.TNC Kaushik, the 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.11.2024 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 03.02.2025.

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 27.01.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *“I, counsel for the petitioner, hereby endorse that the petitioner has given clear and informed consent to deposit 25% of the amount as directed by this Hon’ble Court;*
>
> *This endorsement is made upon instructions received from the petitioner.”*

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 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

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 if any, shall also stand automatically vacated.

11. 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.

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 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.

20-02-2026

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

BKN

To:
The State Tax Officer(FAC)
Vanagaram Assessment Circle,
Chennai.

C.SARAVANAN, J.

BKN

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