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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.6203 of 2026

& WMP.Nos.6687 & 6688 of 2026

M/s.Tamarai Furniture Private Limited,
Represented by its Director
Mr.D.Parthasarathy,
185-B/1, Ammanampakkam Village,
Tamaripakkam Post,
Tiruvallur District - 601 103

..Petitioner(s)

Vs

The Deputy State Tax Officer-II,
Tiruvallur Assessment Circle,
Tiruvallur Zone, Tiruvallur Division,
No.4/109, Nazarathpet,
Chennai 600 123

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records relating to the impugned proceedings of the Respondent in GSTIN:33AAECT4318F1ZN/2021-22, culminating in the Assessment Order dated 22.12.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD331225339393I, along with the consequential Form GST DRC-07 dated 22.12.2025, and quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

For Petitioner(s): Mr.P.Rajkumar

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate (Crl. Side)



ORDER

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Mrs.K.Vasanthamala, 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 has challenged the impugned Order dated 22.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.05.2025 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 22.12.2025.

4. The Petitioner was also issued with Reminders on 22.08.2025 and 24.10.2025, 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 on 02.09.2025 and 31.10.2025. Thus, the impugned Order has been passed.



5. The present Writ Petition has been filed on 14.02.2026, within the period limitation for filing an appeal under Section 107 of the respective GST enactments, 2017.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:

“I consent with payment of 10% disputed tax”

8. 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 10% 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.

9. 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 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.

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10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 22.12.2025 as an addendum to the Show Cause Notice dated 27.05.2025.

11. 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.

12. 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.

13. 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.

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14. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

23.02.2026

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

kmm

To
The Deputy State Tax Officer-II,
Tiruvallur Assessment Circle,
Tiruvallur Zone, Tiruvallur Division,
No.4/109, Nazarathpet,
Chennai 600 123.



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C.SARAVANAN, J.

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