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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3209 of 2026
and
W.M.P.Nos.3628 and 3630 of 2026

Tvl.MADRAS CLOTHING,
Rep.by its Partner Azmathullah Syed Ashraf Ali,
Having its registered office at
B2, Mugappair Industrial Estate,
Mugappair East, Chennai-600 037. ... Petitioner

Vs.

The ASSISTANT COMMISSIONER (ST)
JJ NAGAR ASSESSMENT CIRCLE,
Station:1, PAPJM Annex Building,
Room No.208-2nd Floor, Greams Road,
Chennai-600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the Respondent in the Impugned Order in GSTIN:33AAYFM7825M1ZF/2020-21 dated 24.02.2025, under the provisions of CGST Act, 2017 and quash the same and consequently direct the Respondent to pass DE NOVO order.

For Petitioner : Mr.Harish
For Respondent : Mrs.K.Vasanthamala,
Government Advocate

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O R D E R

The case came up for admission on 02.02.2026 and was adjourned for the learned counsel for the Respondent to verify as to whether the intimation in Show Cause Notice in Form DRC-01 dated 26.11.2024 that preceded the impugned order had been served on the petitioner.

2. The learned counsel for the petitioner had earlier endeavoured that the aforesaid Show Cause Notice had not been served on the petitioner. In support of which, the petitioner had filed a screenshot obtained from the portal of Goods and Services Tax, Government of India, States and Union Territories.

3. The learned counsel for the respondent was therefore directed to verify whether the said Show Cause Notice had been uploaded on the portal and whether it was indeed served to the petitioner.

4. Today, the learned counsel for the respondent has produced a video recording before this Court to demonstrate that the petitioner had indeed been served with the aforesaid Show Cause Notice that preceded the impugned order through the GST web portal.

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5. The learned counsel for the petitioner now confirms that the Show Cause Notice was in fact uploaded on the web portal. At this stage, the learned counsel for the petitioner further submits that the petitioner may be given one opportunity to defend the case and that is willing to deposit 25% of the disputed tax as a condition for de novo adjudication.

6. 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.

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

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 from the date of such reply and pre-deposit. Subject to the petitioner complying with the above conditions, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not being in arrears of any amount barring the amount demanded under the impugned Order.

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11. In the event of the petitioner's failure to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in *limine* today.

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

13. This writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

03.02.2026

nvi
Neutral Citations: Yes/No

To:

The ASSISTANT COMMISSIONER (ST)
JJ NAGAR ASSESSMENT CIRCLE,
Station:1, PAPJM Annex Building,
Room No.208-2nd Floor, Greams Road,
Chennai-600 006.

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C.SARAVANAN, J.

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