IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4819 of 2026
and
W.M.P.No.5378 of 2026

Rassaiah Kalaiyarsan
Proprietor of Sri Lakshmi Paints,
No. 134/9, Na. Srinivasapuram,
Guduvanchery, Kancheepuram,
Tamil Nadu – 603202, India. ... Petitioner

Vs.

1. Deputy State Tax Officer-1
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, 1st Main Road
   Anna Nagar, Chengalpattu – 603001
   Chengalpattu District.

2. The Deputy Commissioner (ST)
   No.26, Abirami Complex,
   Kancheepuram High Road,
   Thimmavaram,
   Chengalpattu – 603101. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 1st respondent in

FORM GST DRC-07 vide Ref. No. ZD330625118452M/2018-19 dated 12.06.2025 in connected with detailed order in GSTIN No. GSTIN33CUHPK3298R1ZT dated 12.06.2025 and quash the same.

For Petitioner : Mr.V.Chinnasamy

For Respondents : Mr.C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondents, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 12.06.2025 passed under Section 74 of the respective GST enactments for the tax period 2018 - 2019.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 03.10.2024 has been confirmed, as the petitioner failed to reply to the said show cause notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 29.01.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order dated 12.06.2025, and therefore, the learned counsel seeks one opportunity for de novo adjudication.

7. Under similar circumstances, orders have been quashed and cases have been remitted back 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 1st 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.

9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 03.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.06.2025 as an addendum to the aforesaid show cause notice.

10. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner’s bank account shall also stand

automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. 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 in arrears of any other amount barring the amount demanded under the impugned order.

14. In case the petitioner fails to comply with any of the stipulations, the respondents are 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.

15. This Writ Petition stands disposed of with the above directions. Consequently, connected miscellaneous petition is closed. No costs.

11.02.2026

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Neutral Citation : Yes / No

To

1. The Deputy State Tax Officer-1
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, 1st Main Road
   Anna Nagar, Chengalpattu – 603001
   Chengalpattu District.

2. The Deputy Commissioner (ST)
   No.26, Abirami Complex,
   Kancheepuram High Road,
   Thimmavaram,
   Chengalpattu – 603101.

C.SARAVANAN, J.

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(2/2)