IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4578 of 2026
and
WMP Nos.5069 and 5071 of 2026

M/s.India Tough Glass Solutions,
Rep. by its Proprietor,
Mr.D.Mohan,
No.56A, Karambakkam,
Arunachalam Garden Main Road,
Chennai-600 116.

..Petitioner

Vs

The Deputy State Tax officer – 1,
Porur Assessment Circle,
No.4/109, Chennai Bangalore High Road,
Nazarathpet,
Chennai-600 123.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records of the Respondent in GSTIN:33AVKPM2356ClZU/2020-2021, dated 25/01/2025 and quash the same and consequently direct the respondent to grant an opportunity of personal hearing.

For Petitioner(s): Mr.M. Desingu

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader

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 is before this Court against the impugned order dated 25.01.2025, whereby the demand proposed in the Show Cause Notice in Form GST DRC – 01 dated 11.11.2024 has been confirmed for the tax period 2020-2021 in the absence of a proper reply to the Show Cause Notice.

4. The learned counsel for the petitioner submits that the petitioner may be given one more opportunity to explain the case. The learned counsel for the petitioner further submits that the entire disputed tax, interest and penalty have already been recovered from the Petitioner's Electronic Cash Ledger.

5. However, the learned Special Government Pleader for the respondent is unable to confirm the same.

6. Considering the above and following the consistent view taken by this Court under similar circumstances, 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 30 days from the date of receipt of a copy of this order.

7. Amount which has already recovered from the petitioner or paid by the petitioner shall be adjusted towards the aforesaid pre-deposit of 25% of disputed tax, after due verification. In case the amount already recovered, as stated above, exceeds or satisfies the 25% pre-deposit requirement, no further amount shall be required to be deposited for the purpose of passing a fresh order. This will be however subject to verification by the respondent.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.01.2025 as an addendum to the Show Cause Notice dated 11.11.2024.

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

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.

10. 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.

11. 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.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-02-2026

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

The Deputy State Tax officer – 1,
Porur Assessment Circle,
No.4/109, Chennai - Bangalore High road,
Nazarathpet,
Chennai-600 123.

C.SARAVANAN, J.

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