IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 10.02.2026
Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.4800 of 2026
and
W.M.P.No.5342 & 5344 of 2026

ENERGY ELECTRICALS
Rep by its Proprietor Tmt.Kalaivani ..Petitioner

Vs.

STATE TAX OFFICER
Kundrathur Assessment Circle No.4/109
1st Floor Bangalore-Chennai Highway
Varadharajapuram Nazarathpet,Chennai-600 123. . ..Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus calling for the records of the Respondent herein in impugned order in Form DRC07 having reference No.ZD3311250657983 dated 05.11.2025 for the assessment year 2021-22 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act 2017 read with Central Goods and Service Tax Act 2017 herein after referred to as GST Act 2017 and quash the same as arbitrary and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner : Mr.T.Suresh
For Respondent : Mr.T.N.C.Kaushik AGP

Order

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Assessment Order dated 05.11.2025 in Form DRC-07 passed by the Respondent for the tax period 2021-2022 under Section 73 of the respective GST Enactments, 2017.

4. The impugned Order was preceded by a Show Cause Notice in DRC-01 dated 14.08.2025 followed by Reminders/Personal Hearing Notices dated 13.10.2025 and 24.10.2025 to which, the Petitioner failed to reply and thus, suffered the impugned Order.

5. It is the case of the Petitioner that the Petitioner failed to respond to the Show Cause Notice in DRC-01, which culminated in the impugned

Order, as the same has not been served on the petitioner through physical mode of service but was posted in the Web Portal and hence the Petitioner was not aware of the same.

6. It is submitted by the learned counsel for the Petitioner that the Petitioner has a fair case to succeed and therefore, one opportunity may be given to the Petitioner.

7. The learned counsel for the Petitioner also submitted that the Petitioner is willing to deposit 10% of the disputed tax as condition for *de novo* adjudication.

8. On the other hand, learned Additional Government Pleader for the Respondent would submit that this Writ Petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd., [C.A.No.2413 of 2020, dated 06.05.2020],** where, the Hon'ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

9. I have considered the submissions made by the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents.

10. Under similar circumstances, orders have been quashed and the cases have been remitted back 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.

11. 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 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.

12. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 14.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 05.11.2025 as an addendum to the aforesaid Show Cause Notice.

13. In case, the Petitioner complying with the above stipulations, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. In the interregnum, all recovery proceedings in pursuance of the impugned Order shall be kept in abeyance.

14. Needless to state that, before passing any such order, the Petitioner shall be heard.

15. The attachment of the bank account of the Petitioner, if any, shall also stand automatically raised/vacated, subject to the Petitioner complying with the above stipulations.

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

C.Saravanan,J.,
sd

17. 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.

18. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.02.2026

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Index : yes/no
Neutral Citation : yes/no

To
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