IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4145 of 2026
and
W.M.P.Nos.4623, 4624 and 4627 of 2026

VBC Lorry Service
(Rep by its Proprietor Vabbai Srinivasan
Sriganesh)
No.33/19, Ayyalu Street, Vetri Nagar, Peravallur,
Chennai, Tamil Nadu-600 082

..Petitioner(s)

Vs

1. The Deputy State Tax officer-1
   (also known as the Deputy Commercial Tax
   officer) Perambur Assessment circle
   No.1, PAPJAM building Annex 2nd floor
   Greams Road, Chennai-600 006.

2. The State Tax Officer
   also known as the Commercial Tax Officer,
   Perambur Assessment Circle, No.1, PAPJAM
   Building Annex, 2nd Floor,
   Greams Road, Chennai.

..Respondent(s)

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 files of the 1st Respondent herein in impugned Assessment Order in GSTIN/33DSNPS1612G1ZR/2019-20 dated 29.08.2024 along with the summary Order in Form GST DRC-07 vide Reference No. ZD3308242795409, which was rectified in summary rectification in Form GST DRC-08 dated 12.11.2024 vide Reference No.ZD3311240800413, and quash the same.

For Petitioner(s): K.Dinesh Raja

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 29.08.2024 and the impugned Rectification order dated 12.11.2024 whereby the aforesaid Assessment order has been modified.

4. The aforesaid impugned Assessment order dated 29.08.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 23.05.2024 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 29.08.2024.

5. The Petitioner was also issued with Reminder on 04.07.2024, 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. Thus, the impugned Order has been passed.

6. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 02.02.2026.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

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 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.

9. 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 50% 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 23.05.2024.

11. In case any amount already recovered from the Petitioner / paid by the Petitioner towards the tax liability demanded in impugned Assessment Order shall be adjusted towards the aforesaid pre-deposit of 50% as ordered above. This will be however subject to verification by the Respondents.

12. In case the Petitioner complies with the above stipulations, the 1st 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.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

14. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

06-02-2026

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

JAS

To

1. The Deputy State Tax officer-1
   (also known as the Deputy Commercial Tax officer)
   Perambur Assessment circle
   No.1, PAPJAM building Annex 2nd floor
   Greams Road
   Chennai-600006.

2. The State Tax Officer
   also known as the Commercial Tax Officer,
   Perambur Assessment Circle,
   No.1, PAPJAM Building Annex, 2nd Floor,
   Greams Road, Chennai.

C.SARAVANAN, J.

JAS

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