IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 10.02.2026
Coram
The Honourable **Mr.Justice C.Saravanan**

W.P.No.4801 of 2026
and
W.M.P.No.5346 of 2026

MOOKAYYA NADAR KANAGARAJ ..Petitioner
Vs.

1 THE DEPUTY STATE TAX OFFICER-II
Ponneri Assessment Circle
Survey No.1275/3 Integrated
Commercial Taxes Building (North Division)
First Floor, Room No.106 Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.
2. THE APPELLATE DEPUTY COMMISSIONER (ST)
(GST) CHENNAI-I, GREAMS ROAD, CHENNAI – 600 006.
...Respondents

Prayer Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the 1st respondent in FORM GST DRC-07 vide Ref.No. ZD3308241546176/ 2019-20 dated 19.08.2024 in connection with detailed order in GSTIN No. GSTIN33ANXPK2045F1ZZ/2019-20 dated 19.08.2024 and quash the same.

For Petitioner : Mr.V.Chinnasamy
For Respondents : Mr.T.N.C.Kaushik AGP

<u>Order</u>

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

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the assessment Order dated 19.08.2024 in Form DRC-07 passed by the Respondent for the tax period April 2019- March 2020 under Section 73 of the respective GST Enactments.

4. The impugned Order was preceded by a Show Cause Notice in DRC-01 dated 24.05.2024 followed by a Personal Hearing Notice dated 18.07.2024. However, the Petitioner failed to reply to the aforesaid Notice in DRC-01 and failed to appear for the personal hearing. Thus, the Petitioner 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, as, the same has not been received by the petitioner by way of email or in physical copy but was posted in the Web Portal and hence the Petitioner was not aware of the same, however, before the Petitioner came to know of the impugned Assessment Order, the limitation prescribed for filing Appeal got expired.

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 pre-deposit 50% of the disputed tax as condition for *de novo* adjudication.

8. On the other hand, learned Additional Government Pleader for the Respondents 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 first Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the aforesaid Show Cause Notice.

13. In case, the Petitioner complying with the above stipulations, the first 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.

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 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

C.Saravanan,J.,

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17. In case, the Petitioner fails to comply with any of the stipulations, the first 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, the Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

10.02.2026

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Index : yes/no
To
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