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

W.P.No.4806 of 2026
and
W.M.P.No.5355 & 5358 of 2026

Tvl. Sri Sakthi Enterprises
Rep. By its Proprietor, Chandran Sathyanarayanan ..Petitioner

Vs.

1 THE DEPUTY STATE TAX OFFICER-II -2
Amaindakarai Assessment Circle, 3rd Floor
PAPJM Building (Annex) No.1 Greams Road Chennai-600 006.

2 THE DEPUTY COMMISSIONER (ST) (FAC)
CENTRAL 11, 3 RD FLOOR PAPJM BUILDING
GREAMS ROAD CHENNAI – 600 06. ...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. ZD330225171017R dated 18.02.2025 in connection with detailed order in GSTIN No. 33BVMPS1589J1ZX/ 2020-21 dated 18.02.2025 and quash the same.

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

Order

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 Order dated 18.02.2025 in Form DRC-07 for the tax period April 2020- March 2021 under Section 73 of the respective GST Enactments by the first Respondent.

4. The impugned Order was preceded by a Show Cause Notice in DRC-01 dated 28.10.2024 followed by a Reminder/Personal Hearing Notices dated29.11.2024, 23.01.2025 and 14.02.2025, to which, the Petitioner failed to reply and failed to appear for the personal hearing 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, as, the Petitioner has entrusted the work of filing GST returns to his Auditor (who was not available to check the Portal) and that apart, since, all Notices/reminders, which culminated in the impugned Order, has not been served on the Petitioner by way of email or in physical copy but was posted in the Web Portal, 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 pre-deposit 25% 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 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.

12. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 28.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 18.02.2025 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 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

[pC.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, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.02.2026

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Index : yes/no
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