IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5425 of 2026
and
WMP Nos.5952 & 5953 of 2026

M/s.D.S. and Co
Rep. by its Proprietor D.Devarajan,
GSTIN 33CNNPD6053N1ZP,
Having office at No.84, Meenambal salai,
Krishnamoorthy Nagar, Kodungaiyur,
Chennai-600 118.

..Petitioner

Vs

1. The Deputy Commissioner (GST) Appeal-I
   Chennai.

2. The Deputy State Tax Officer II,
   Kodungaiyur, Assessment Circle,
   Room No.203, Second Floor, No.32,
   Integrated Commercial Taxes Office Complex,
   Elephant Gate Bridge Road, Chennai-600 003.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records relating to the impugned order dated 14.08.2024, passed by the 2nd Respondent in Reference No.ZD330824110446L GSTIN33CNNPD6053N1ZP, quash the same.

For Petitioner : Mr. V.Balakarthikeyan

For Respondents: Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 14.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.05.2024 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 14.08.2024.

4. The Petitioner was also issued with Reminders on 13.06.2024, 01.07.2024 and 19.07.2024, which called upon the Petitioner to appear for a personal hearing. The Petitioner had not appeared for the personal hearing fixed on 01.07.2024 and 19.07.2024 and thus, suffered the impugned Order dated 14.08.2024.

5. 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 11.02.2026.

6. 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.

7. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"I agreed to pay 50% Tax amount through Electronic Cash or Credit ledger."*

8. Under similar circumstances, Order has been quashed and case has been remitted back to the 2nd 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 2nd 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 24.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 14.08.2024 as an addendum to the Show Cause Notice dated 24.05.2024.

11. In case the Petitioner complies with the above stipulations, the Respondents 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 if any, shall also stand automatically vacated.

12. 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.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

04-03-2026

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

klt

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C.SARAVANAN, J.

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