



W.P.No.5026 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

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and

W.M.P.Nos.5571 & 5572 of 2026

Sai Paints & Hardware,
Represented by its Proprietor, G. Mahendran,
No.54, Pallavan Nagar, 2nd Street,
Tondiarpet, Chennai – 600080.

... Petitioner

Vs.

The Commercial Tax Office / The State Tax Officer (ST) (FAC),
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Offices Building
Chennai North Division
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent's demand order made in Reference No.ZD330225210585Q dated 21.02.2025 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.



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For Petitioner : Mr.P.Suresh Babu

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

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

2. With the consent of the learned counsel for the petitioner and learned Additional Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 21.02.2025 passed under Section 73 of the respective GST enactments for the tax period 2020 - 2021.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 25.11.2024 has been confirmed, as the petitioner failed to reply to the said show cause notice.

5. It is noticed that the statutory limitation for filing an appeal under



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Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 03.02.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order dated 21.02.2025, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication.

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

8. 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 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.



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9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the aforesaid show cause notice.

10. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner not



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

11.02.2026

raja

Neutral Citation : Yes / No

To

The State Tax Officer (ST) (FAC),
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Offices Building
Chennai North Division
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.



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C.SARAVANAN, J.

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