



WEB COPY



W.P.No.4441 of 2026

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 10.02.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.4441 of 2026

and

W.M.P.Nos.4941 and 4944 of 2026

PSR Sales Corporation,  
Represented by its Proprietrix – Jodeeswaran Anuratha,  
No.76, Ground Floor, Thirumal Layout,  
Tharapakkam Main Road,  
Gerugambakkam, Chennai,  
Tamil Nadu – 600 128.

... Petitioner

Vs.

State Tax Officer,  
Ayyappanthangal Assessment Circle,  
4/109, First floor, Bangalore Chennai Highway,  
Varadarajapuram, Nazarathpet,  
Chennai – 600 123.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in GSTIN No:33AMBPJ8209R1ZP/2020-21 on the files of the Respondent and quash the impugned order dated 19.02.2025 for the FY 2020-21 as arbitrary.

For Petitioner : Mr.S.Kabil Dev  
For Respondent : Ms.P.Selvi  
Government Advocate



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## **ORDER**

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Ms.P.Selvi, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 19.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 19.02.2025.

4. 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 05.02.2026.

5. At this stage, the learned counsel for the petitioner submits that a portion of the disputed tax demand has already been recovered from the



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Petitioner's Electronic Cash Register.

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6. On the other hand, the learned Government Advocate for the respondent submits that they are unable to confirm the same.

7. 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.

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 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.

9. Needless to state, any amount already recovered from the petitioner shall be adjusted towards the 25% pre-deposit, subject to verification by the respondent.



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10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

11. In case the Petitioner complies with the above stipulations, the 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner 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.

13. 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



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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 Respondent shall give due notice to the Petitioner.

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

**10.02.2026**

Neutral Citation: Yes / No  
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To:

State Tax Officer,  
Ayyappanthangal Assessment Circle,  
4/109, First floor, Bangalore Chennai Highway,  
Varadarajapuram, Nazarathpet,  
Chennai – 600 123.



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**C.SARAVANAN, J.**

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10.02.2026

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