



WEB COPY



W.P. No. 5046 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 5046 of 2026

and

W.M.P. Nos. 5604 and 5606 of 2026

Ms. Rajendran Sridevi,
Proprietor of Sri Vignesh Cabs,
No. 2/6, Annai Nagar,
Korattur Agrahram, Chennai – 600 076.

... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Surappatu Assessment Circle,
Integrated Commercial Taxes Building,
Wall Tax Road, Chennai – 600 003.

... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref. No. ZD330225238712N dated 24.02.2025 for the assessment year 2020-2021, by the respondent and quash the same.

For Petitioner : Mr. S. Arvinth

For Respondent : Mr. TNC. Kaushik,
Additional Government Pleader



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ORDER

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Mr.TNC. Kaushik, learned Additional Government Pleader, 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 Additinal Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 14.08.2023 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 24.02.2025.

4. The Petitioner was also issued with Reminders on 20.06.2024, 03.10.2024 and 19.11.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing. Thus, the impugned Order has been passed.



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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 10.02.2026.

6. At this stage, the learned counsel for the Petitioner submits that the entire disputed amount was recovered on 22.12.2025.

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 and subject to verification that the entire amount has been recovered. 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, subject to verification that the entire amount has been recovered.



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9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 14.08.2023, subject to verification that the entire amount has been recovered.

10. 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.

11. 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.



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12. 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.

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

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

12.02.2026

Index: Yes / No
Neutral Citation: Yes / No
AT

To:
The Deputy Commercial Tax Officer,
Surappatu Assessment Circle,
Integrated Commercial Taxes Building,
Wall Tax Road, Chennai – 600 003.



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C.SARAVANAN, J.

AT

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