



WEB COPY

WP No. 6241 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6241 of 2026

and

WMP Nos. 6710 & 6711 of 2026

Tvl.Sri Shakthi Battery Centre
rep by its Proprietor Ranganathan Shanmugam,
No.2/1, Plot No.120, Jai Hind Nagar,
Manali Express Road, Ennavoor,
Chennai-057

..Petitioner

Vs

The Deputy State Tax Officer I,
Thiruvottiyur Assessment Circle,
2nd Floor, Room No.214,
No.32,Integrated Commercial Taxes Offices
Building,
Thiruvallur Division, Elephant Gate Bridge Road,
Chennai-03.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the Respondent in a proceedings in GSTIN: 33DJXPS1037Q1ZB/2019-20 dated 23.08.2024 and quash the same as illegal.

For Petitioner :

Mr.P.R.Kumar

For Respondent :

Mr.C.Harsha Raj

Special Government Pleader

Order

Mr.Mr.C.Harsha Raj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 23.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.05.2024, 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 23.08.2024.

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 14.02.2026.

5. 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. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which reads as under:-

“The petitioner is willing to pay 50% of the tax as per the terms of the order of this Court.”



6. In view of the above, the case is remitted back to the 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024.

8. 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.

9. 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.



10. 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.

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

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

25-02-2026
(1/3)

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

AV



To

The Deputy State Tax Officer I,
Thiruvottiyur Assessment Circle,
2nd Floor, Room No.214,
No.32,Integrated Commercial Taxes Offices Building,
Thiruvallur Division, Elephant Gate Bridge Road,
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C.SARAVANAN J.

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