IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.5593 of 2026
and
W.M.P.Nos.6071 & 6072 of 2026

Narayana Mines
Rep. by its Partner P. Subramani,
Old No.29, No.5, 3rd Cross Street,
Ramesh Nagar, West Tambaram,
Chennai – 45.

..Petitioner

Vs

Assistant Commissioner (ST)
Tambaram Assessment Circle
Integrated Registration and
Commercial Taxes Buildings,
Greenways Road, R.A. Puroam Chennai-28.

..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 impugned proceeding in GSTIN/33AAGFN3501R1Z5/2018-2019 dated 31.12.2025 on the file of the respondent herein and quash the same.

For Petitioner	:	Mr.B.Manoharan
For Respondent	:	Mrs.Amirtha Poonkodi Dinakaran, Government Advocate.

ORDER

Mrs. Amirtha Poonkodi Dinakaran, 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 31.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.06.2025 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 31.12.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order is within the limitation period. The present Writ Petition has been filed only on 12.02.2026.

5. The learned counsel for the Petitioner submits that a reply was filed on 30.06.2025, followed by reminders sent on 18.08.2025, 06.11.2025 and 22.12.2025.

6. The learned Government Advocate for the Respondent submits that as the Petitioner did not attend the personal hearing, the impugned order was passed on merits without the Petitioner's input.

7. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents, the case is remitted back to the second Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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 Appellate Authority 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 Appellate Authority 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.

23.02.2026

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

kmm

To

Assistant Commissioner (ST)
Tambaram Assessment Circle
Integrated Registration and
Commercial Taxes Buildings,
Greenways Road, R.A. Puroam Chennai-28.

C.SARAVANAN, J.

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W.P.No.5593 of 2026

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