



WEB COPY

WP No. 6180 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 6180 of 2026
and W.M.P.Nos.6666 & 6669 of 2026**

Tvl.Basudev Enterprises,
(Represented by is Proprietor VASUDEVAN
DEEPAK)
No.11/21, GNT Road, Athipedu, Tiruvallur,
Tamil Nadu-600 067

..Petitioner(s)

Vs

Deputy State Tax Officer-1,
PONNERI ASSESSMENT CIRCLE,
Integrated Commercial Taxes Office Complex,
D.No.32, Room No.107,
Elephant Gate Bridge Road,
Chennai 600 003

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records relating to the Detailed impugned order bearing GSTIN.33FAGPD8730K1ZM/ 2021-22 Dated 06.06.2023 passed by the Respondent and quash the same as being arbitrary, passed in violation of the principles of natural justice.

For Petitioner(s):

M/s.K.Anand

For Respondent(s):

Ms.Amirtha Poonkodi Dinakaran
Government Advocate

**ORDER**

Ms.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 assessment Order dated 06.06.2023, which was preceded by a Show Cause Notice in DRC – 01 dated 14.02.2023, wherein the petitioner was called upon to call for personal hearing. However the petitioner had not taken advantage of the same and thus, suffered the impugned assessment order dated 06.06.2023.

4. The proposal in Show Cause Notice in DRC – 01 confined to Rs.4,51,254/- towards Tax, Rs.1,07,786/- towards interest and a sum of Rs.45,126/- towards penalty. In all, the proposal was made for a sum of Rs.6,04,166/-.

5. The learned counsel for the petitioner submits that the petitioner is agreeable for depositing the amount proposed in the aforesaid Show Cause



Notice and confirmed in the order dated 06.06.2022, for a sum of Rs.4,51,254/- as a condition for *de novo* adjudication.

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6. 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 the amount proposed in the aforesaid Show Cause Notice and in the order dated 06.06.2022 for a sum of Rs.4,51,254/- 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. 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.

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 if any, shall also stand automatically vacated.



9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the amount 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

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

BKN



To:

The Deputy State Tax Officer-1,
PONNERI ASSESSMENT CIRCLE,
Integrated Commercial Taxes Office Complex,
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C.SARAVANAN, J.

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