IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8524 of 2026
and
W.M.P.Nos.9223 and 9224 of 2026

Unicorn Maritimes India Pvt Ltd.,
Represented by their Director Mr.S.I.Arulraj ... Petitioner

Vs.

The Assistant Commissioner ST
Egmore Assessment Circle
Egmore North III, Chennai North,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai- 600 031. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling upon for the records of the impugned order issued by the Respondent bearing GSTIN 33AAACU1024B1Z9/2018-19 dated **25.04.2024** along with Order and Summary of Order in Form GST DRC-07 bearing Reference No.ZD3303240297499 dated 06.03.2024 and the consequential impugned order issued by the Respondent bearing GSTIN33AAACU1024B1Z9/2018-19 dated 25.04.2025 along with order of rejection of application of rectification bearing Reference No.ZD330425195670B dated 25.04.2025, quash the same and consequently remand the matter to the respondent directing them to entertain the records, documents and reply from the petitioner and then pass order after affording a personal hearing to the petitioner.

For Petitioner : Mr.M.Hariharan

For Respondent : Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 is before this Court against the impugned order dated **25.04.2025** and the summary of the order in DRC 07 dated 06.03.2024. The petitioner is an Assessee with the respondent.

4. The case of the petitioner appears to be that both the Central Authority and the State Authority had caused inspection during July 2018 and said inspection had culminated in a proceedings of the Central Authority

dated 14.11.2024, wherein certain discrepancies were pointed out with reference to Forms GSTR-2A and GSTR-1 & 3B for the tax period 2017-18 to 2019-2020.

5. It is submitted that the petitioner suffered adverse order on 14.11.2024 in the hands of the Central Authority and paid the tax and squad of the issue.

6. At this stage, the learned counsel for the petitioner concedes that the Petitioner shall deposit 50% of the disputed tax confirmed in the impugned order as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner makes an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> *" This petitioner undertakes to pay 50% of the tax amount as deposit towards remand back of the writ petition. Recording the same, this Writ Petition may be disposed of"*

8. The learned counsel for the respondent has no objection for the matter being remitted back to the respondent.

9. Considering the same, the case is 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.

10. 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 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 02.03.2024 as an addendum to the Show Cause Notice dated 27.12.2023.

12. 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.

13. 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.

14. 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.

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

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

09.03.2026

Neutral Citation : Yes / No

Vv

To:

The Assistant Commissioner ST
Egmore Assessment Circle
Egmore North III, Chennai North,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai- 600 031.

C.SARAVANAN, J.

Vv

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