IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5413 of 2026
and
W.M.P.Nos.5942 & 5944 of 2026

Tvl. Pon Vignesh Traders,
Represented by its Proprietor N.Mariyappan,
No.955/95, Ambethkar Nagar,
Velachery, Chennai,
Tamil Nadu – 600042. ... Petitioner

Vs.

The Deputy State Tax Officer-1
Velachery Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower)
Room No.223, 2nd Floor,
Nandanam, Chennai – 600035. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of Respondent's order dated 19.02.2025 bearing Reference No. GSTIN/33DHRPM6026D1ZC/2020-21 dated 19.02.2025 along with a summary order in Form GST DRC-07 bearing Reference No. ZD3302251898329 dated 19/02/2025 for the period F.Y.2020-21 and quash the same and consequently direct the Respondent to consider the matter afresh by providing sufficient opportunity of hearing.

For Petitioner : Mr.K.Rathinavel

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 19.02.2025 passed under Section 73 of the respective GST enactments, for the tax period 2020 - 2021.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 23.11.2024 has been confirmed, as the petitioner failed to reply to the said notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 11.02.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned Order dated 19.02.2025, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also filed a memo to the following effect:

> *"the Petitioner is ready and undertake to pay 25% of the tax and request to consider in setting aside the impugned orders dt. 19.02.2025"*

7. The Learned Special Government Pleader for the respondent has no objection to the same.

8. Considering this position, 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 confirmed by the impugned order dated 19.02.2025 in cash 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.

9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.02.2025 as an addendum to the said notice.

10. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / deposit.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner’s bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

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. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

17.02.2026

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Neutral Citation : Yes / No

To

The Deputy State Tax Officer-1
Velachery Assessment Circle,
No.571, Integrated Commercial Taxes and
Registration Department (South Tower)
Room No.223, 2nd Floor,
Nandanam, Chennai – 600035.

C.SARAVANAN, J.

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