IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6454 of 2026
and
W.M.P.No.7008 of 2026

M/s. V.S.N. Marketing Service,
(GSTIN-33AMJPJ5918K1ZT)
Rep. By its Proprietor Jaburulla. N
Having its Office at Door No.25/7,
M.S. Naidu Street,
Old Washermenpet, Chennai 600 021.
Tamil Nadu.

..Petitioner(s)

Vs

The Deputy Commissioner (ST) North-II,
Integrated Commercial Taxes, State Tax,
Room No.510, 5th Floor,
No.32, Elephant Gate Street, Park Town,
Vepary Road, Chennai-600 003.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned Recovery Notice dated 23.12.2025 issued by the Respondent for the financial year 2019-2020 and quash the same as erroneous and consequently direct the respondent to initiate fresh proceedings by following due procedure of law.

For Petitioner(s): Mr.M. Venkadesh Kumar

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Recovery Notice dated 23.12.2025. The Petitioner has suffered the demand order dated 24.06.2024 for the tax period 2019 – 2020.

4. The learned counsel for the Petitioner submits that the aforesaid order was ex-parte order, the Petitioner was failed to file a reply to the Notice that preceded in the aforesaid order in Form GST DRC – 07 dated 24.06.2024.

5. 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 05.02.2026.

6. 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 and he has also made an endorsement to that effect in the Court bundle.

7. Under similar circumstances, Orders have been quashed and cases have been 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.

8. 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.

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

10. 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.

11. 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.

12. 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.

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

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

25-02-2026

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

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To

The Deputy Commissioner (ST) North-II
Integrated Commercial Taxes, State Tax,
Room No.510, 5th Floor,
No.32, Elephant Gate Street, Park Town,
Vepary Road, Chennai-600 003.

C.SARAVANAN, J.

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