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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.6448 of 2026

and

W.M.P.Nos.6997 & 6998 of 2026

Arumugam Venkatesa Perumal,
No. 25A, 2, Pilliyar Koil Street, Moonlight,
Ramapuram, Tiruvallur - 600 089.

..Petitioner

Vs

1. The Assistant Commissioner (ST),
Ramapuram South II,
No.10, 1st Floor, Palaniyappa Building,
Greens Road,
Chennai – 600 006.
2. The Deputy Commercial Tax Officer,
Ramapuram, South - II
No.46, 2nd floor, Mylapore Taluk Office Building,
Greenways Road,
Chennai – 600 028.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref. No. ZD330125261661P dated 28.01.2025 for the assessment year 2017 - 2018 by the 2nd respondent and quash the same.

For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.Amirtha Poonkodi Dinkaran,
Government Advocate.



ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate takes

notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.08.2023 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 28.01.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 16.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.



6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

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“The petitioner undertakes to deposit 25% of tax demanded in the impugned order, if not recovered earlier.”

7. Recording the above submission, the case is remitted back to the second Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 28.01.2025 as an addendum to the Show Cause Notice dated 22.08.2023.

9. In case the Petitioner complies with the above stipulations, the second 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.



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

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

13. 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

kmm



To

1. The Assistant Commissioner (ST),
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No.10, 1st Floor, Palaniyappa Building,
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2. The Deputy Commercial Tax Officer,
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C.SARAVANAN, J.

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