



WEB COPY

WP No. 7598 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7598 of 2026

and

WMP.Nos.8218 & 8219 of 2026

Tvl .HUMAN RESOURCES ASSIST

Represented by its Proprietor,
RAMUDU MEGANATHAN,
No.3/68, Middle Street,
Mettupalayam, Thiruverkadu PO
Thiruvallur, Tamil Nadu 600 077.

..Petitioner(s)

Vs

Deputy State Tax Officer I
Avadi Assessment Circle,
Integrated Commercial Taxes Building
(Thiruvallur Division)
1st Floor, Elephant Gate Bridge Road,
Vepery, 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 calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD330824214212V dated 23.08.2024 for the assessment year 2019-2020 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the petitioner and thus render justice.



WEB COPY

WP No. 7598 of 2



For Petitioner(s):
For Respondent(s):

Mr.Suresh T
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 Order dated 23.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.05.2024 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 23.08.2024..

4. The Petitioner was also issued with Reminder on 06.08.2024 which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. Thus, the impugned Order has been passed.



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 23.02.2026.

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. The learned counsel for the Petitioner 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 dated 29.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 29.05.2024.

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 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 Petitions are closed.

27-02-2026

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

av

To

Deputy State Tax Officer I
Avadi Assessment Circle,
Integrated Commercial Taxes Building
(Thiruvallur Division)
1st Floor, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.



WEB COPY

WP No. 7598 of 2



C.SARAVANAN, J.

av

WP No. 7598 of 2026
and
WMP.Nos.8218 & 8219 of 2026

27-02-2026
(1/2)