IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.7585 of 2026
and
W.M.P.Nos.8197 & 8198 of 2026

Murugan Transport
Rep. by its Proprietor,
S.Thiruchelvam,
No.7C, 1st Cross Street,
Thanigai Nagar,
Ponniammanmedu,
Chennai - 600 110.

..Petitioner

Vs

1. The Deputy Commissioner
   (State Tax – Appeals),
   GST Appeal, Chennai-1
   Greams Road,
   Chennai - 600 006.

2. The Assistant Commissioner (State Tax),
   Surapattu Assessment Circle,
   Chennai - 600 003.

3. The Deputy Commercial Tax Officer
   Surapattu Assessment Circle,
   Chennai - 600 003.

4. Indian Bank
   Rep by its Branch Manager,
   Kolathur Branch,
   No.12A, Red Hills Road,
   Kolathur,
   Chennai - 600 099.

..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 relating to the Order of the 1st Respondent dated 07.11.2025 in Rc.No.369/2025/A1 and quash the same and con sequently direct the 1st Respondent to consider and pass Orders on the Appeal of the Petitioner dated 07.02.2025 on merits after affording an opportunity of personal hearing to the Petitioner.

For Petitioner	:	Mr.Selvaraj K
For Respondents	:	Mr.C.Harsharaj, Special Government Pleader.

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents 1 to 3.

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 1 to 3.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 07.11.2025, harassed by the first respondent in Form GST APL – 04. The said appeal was filed by the petitioner against the Assessment Order passed by the 3rd Respondent in Form GST DRC – 07 dated 14.08.2025. It also appears that the petitioner suffered the Assessment order without filing any reply.

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 23.02.2026.

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 is extracted hereunder:

"25% of the disputed is ready to deposit"

7. Recording the above submission and considering the fact that the petitioner had not responded to the Show Cause Notice preceding the Assessment Order, the case is remitted back to the 3rd 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 18.05.2024 together with requisite

documents to substantiate the case by treating the Assessment Order dated 14.08.2025 as an addendum to the Show Cause Notice dated 18.05.2024.

9. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the first Respondent.

10. In case the Petitioner complies with the above stipulations, the 3rd 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 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.

12. 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.

13. Needless to state, before passing any such order, the first 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.

26.02.2026

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

kmm

C.SARAVANAN, J.

kmm

To

1. The Deputy Commissioner
(State Tax – Appeals),
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Chennai-600 006.

2. The Assistant Commissioner (State Tax),
Surapattu Assessment Circle,
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