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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.6290 of 2026
and
W.M.P.Nos.6762 and 6764 of 2026

Logas Technologies
Represented by Partner
Mahesh ... Petitioner

Vs.

The State Tax Officer,
Chintadripet Assessment Circle,
No.1, PAPJM Annex Building, First Floor, Room No.A104
Greams Road, Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned Order vide Reference ZD330225232706M dated 22.02.2025, passed by the Respondent herein, to quash the same.

For Petitioner : Mr.G.Shivakumar

For Respondent : Mrs.P.Selvi
Government Advocate

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ORDER

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 22.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 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 22.02.2025.

4. The Petitioner was also issued with Reminder on 27.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 31.01.2025. Thus, the impugned Order has been passed.

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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 09.02.2026.

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

7. The learned Government Advocate for the Respondent has however no objection for the same.

8. 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.

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9. 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 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

11. 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.

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12. 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.

13. 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

24.02.2026

Neutral Citation: Yes / No
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<u>To</u>:

The State Tax Officer,
Chintadripet Assessment Circle,
No.1, PAPJM Annex Building, First Floor, Room No.A104
Greams Road, Chennai – 600 006.

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C.SARAVANAN, J.

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