IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6791 of 2026
and W.M.P.Nos.7368 & 7370 of 2026

M/s.SLS TRANSPORT
Represented by its Proprietor A V Mani, No. 3, 1st
Main Road,Thiruverkadu, Tiruvallur DistrictTamil
Nadu 600 077

..Petitioner(s)

Vs

THE ASSISTANT COMMISSIONER(ST) (FAC)
Tiruverkadu Assessment Circle
Tiruverekadu Assessment circle
No.4/109,Bangalore Highway
Nazarathpet,
Chennai-600 123

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records relating to the impugned proceedings of the Respondent in GSTIN 33ALEPM8275E1Z2/2021-22,culminating in the Assessment Order dated 28.11.2025, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD331125486180N, the consequential Form GST DRC-07 dated 28.11.2025, along with the consequential Rectification Rejection Order bearing ReferenceZD330126201278S dated 29.01.2026,and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice, For Petitioner(s): Mr. C.Sivasubramanian

For Respondent(s): Mrs.K.Vasanthamala, Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in dated 28.11.2025 which was preceded by a Show Cause Notice in GST DRC~01 dated 24.09.2025 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 28.11.2025.

4. It is noticed that the Writ Petition has been filed on 18.02.2026 within the limitation period.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee

depositing 10% 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.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

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

"I consent with payment of 10% disputed tax"

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 10% 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.

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 10% 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 24.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 28.11.2025 as an addendum to the Show Cause Notice dated 24.09.2025.

11. Amount, if any, which has already recovered from the Petitioner, shall be adjusted towards pre~deposit of 10% of the disputed tax as ordered above, subject to verification by the Respondent.

12. 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.

13. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing 10% 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.

14. 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.

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

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

24-02-2026

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

BKN

To:
THE ASSISTANT COMMISSIONER(ST) (FAC) Tiruverkadu Assessment Circle
Tiruverekadu Assessment circle
No.4/109,Bangalore Highway
Nazarathpet,
Chennai-600 123

C.SARAVANAN, J.

BKN

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