



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6893 of 2026

and W.M.P.Nos.7506 & 7510 of 2026

MAK Control Systems
Rep. by its proprietor,
Kumaravel,
Plot No.7, VLC Bharathiyar
Enclave, Vazhuthalambedu, Kundrathur,
Chennai 600 069

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Ayyappanthangal Assessment circle,
No. 4/109 Integrated Goods and Service Taxes
Building
Chennai- Bangalore National Highway,
Chennai 123

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records of impugned order under Section 73 dated 26.11.2025 having reference number ZD331125445247K passed by the Respondent for the financial year 2021-22 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice.

For Petitioner(s):

Mr. Parthiban V

For Respondent(s):

Mr.TNC Kaushik,
Additional Government Pleader

**ORDER**

Mr.TNC Kaushik, 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 26.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.06.2025 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 26.11.2025.

4. The present Writ Petition has been filed on 18.02.2026, within the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017.

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 the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“Petitioner is willing to deposit 25% of disputed tax amount in impugned order.”

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 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 26.11.2025 as an addendum to the Show Cause Notice dated 12.06.2025.



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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 if any, shall also stand automatically vacated.

11. It is made clear that bank attachment, if any, 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 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.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

BKN

To:

The Assistant Commissioner (ST),
Ayyappanthangal Assessment circle,
No. 4/109 Integrated Goods and Service Taxes Building
Chennai- Bangalore National Highway,
Chennai 123



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C.SARAVANAN, J.

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