IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7676 of 2026
and
WMP Nos.8286 & 8288 of 2026

Kumarpal Jain Reena
Proprietor of M/s.Arihant Labdhi Pearl,
at Old No.1, New No. 890,
G-2, 2nd Lotus Colony,
3rd Street, Madhavaram, Chennai 600 060.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer
   Madhavaram Assessment Circle,
   Room No.104, 1st Floor,
   Integrated Commercial taxes Building,
   Wall Tax Road, Chennai-600 003.

2. The Deputy Commercial Tax Officer
   Madhavaram Assessment circle,
   Room No.104, 1st floor,
   Integrated Commercial Taxes Building,
   Wall tax road,
   Chennai-600 003

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus call for the records on the file of the 1st Respondent passed in GSTIN 33AENPR5485H1ZZ/ 2019-2020 dated 21.08.2024 and consequential order u/s 73 and Summary of the Order in Form GST DRC-07 having Ref No. ZD330824185269Y dated 21.08.2024 for the FY 2019-20 and quash the same as illegal, contrary to the provisions of the Act, arbitrary and against the principles of natural justice

For Petitioner(s): Mr.Srenik S Jain

For Respondent(s): Mrs.P.Selvi
Government Advocate.

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 21.08.2024 which was preceded by the Show Cause Notice in Form GST DRC-01 dated 22.05.2024.

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 submit 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.

6. Following the consistent view taken by this Court under similar circumstances, 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 from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

8. 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 raised/vacated.

9. 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.

10. 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.

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

12. 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

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C.SARAVANAN, J.

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