IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.7352 of 2026
and
W.M.P.Nos.7907 & 7909 of 2026

Krishnasamy Mohan,
a proprietorship firm represented by its
[L] proprietor's legal heir, M.Rajaprabhu,
29/15B, 2, Railway Colony 2nd Street,
N.M.Road, Aminjikarai, Chennai,
Tamilnadu - 600 029.

..Petitioner

Vs

The Assistant Commissioner,
MMDA Colony, Central -1,
Chennai Central,
Tamil Nadu.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of Order of Assessment in DRC-07 bearing Reference: ZD330824158064F in GSTIN/ID: 33AAKPM0468N1ZD / APR 2019 - MAR 2020 dated 19.08.2024 passed by the respondent and to quash the same.

For Petitioner	:	Mr.R.Ganesh Kanna
For Respondent	:	Mr.TNC.Kaushik, Additional Government Pleader.

ORDER

Mr.TNC.Kaushik, learned 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. The petitioner is the legal heir of the late Mr.M.Rajaprabhu, who died on 14.12.2025.

4. In this Writ Petition, the Petitioner has challenged the impugned Order dated 19.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.05.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 19.08.2024.

5. The Petitioner was also issued with Reminders on 04.07.2024, 23.07.2024 and 05.08.2024, 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 08.07.2024, 26.07.2024 and 08.08.2024. Thus, the impugned Orders have been passed.

6. It is noticed that the limitation for filing an appeal is prescribed under Section 107 of the respective GST Enactments, 2017, against the impugned Assessment Order has already expired. However, the present Writ Petition has been filed only on 20.02.2026.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 1,00,000/- of the disputed tax as a condition for *denovo* adjudication.

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

“Agree to pay Rs.1 lakh”

9. Recording the above consent given by the petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing a sum of Rs.1,00,000/- 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 23.05.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 23.05.2024.

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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing a sum of Rs.1,00,000/- 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.

02.03.2026

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

kmm

To

The Assistant Commissioner,
MMDA Colony, Central -1,
Chennai Central,
Tamil Nadu.

C.SARAVANAN, J.

kmm

W.P.No.7352 of 2026

02.03.2026