IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 4/3/2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8486 of 2026
and
W.M.P.Nos.9180 and 9181 of 2026

Tvl.Spartek Ceramics
rep. By Mr.T.Mani
Assistant General Manager – Finance
145 Manasa, St. Marys Road
Alwarpet
Chennai. … Petitioner

Vs.

The State Tax Officer
Mylapore Assessment Circle
Room No.250, II Floor
Integrated Building for Commercial Taxes
and Registration Department
Nandanam
Chennai 600 035. … 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 on the file of the respondent in his proceeding in Form GST DRC – 07 with Reference ZD3311255064270 dated 29/11/2025 along with the accompanying detailed order in GSTIN:33AADCS1235K2ZJ/2021-22 dated 28/11/2025 for the tax period APR 2021 – MAR 2022 and quash the same.

For Petitioner : Mr.N.Prasad

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

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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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29/11/2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 5/6/2025, 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 29/11/2025.

4. The present Writ Petition has been filed on 23/2/2026, 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 10% 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:-

"Consent to pre-deposit 10%."

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 P etitioner 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 5/6/2025 together with requisite documents to substantiate the case by treating the impugned Order dated 29/11/2025 as an addendum to the Show Cause Notice dated 5/6/2025.

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 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.

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.

4/3/2026

Index: Yes/No
Neutral Citation: Yes / No

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C.SARAVANAN, J.

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To:

The State Tax Officer
Mylapore Assessment Circle
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and Registration Department
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