IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.No.8200 of 2026
and
W.M.P.Nos.8886 & 8889 of 2026

Tvl.AMM Traders,
Represented by its Proprietor – Srinivasan Govindarajan
No.2, Subbaraya Nagar, Chrompet,
Chennai, Tamil Nadu – 600044.

Petitioner

Vs

Deputy State Tax Officer,
Pallavaram Assessment Circle,
3rd Floor, Room No.345,
The Integrated Building for Commercial Tax
& Registration Department, (South Tower),
Nandanam, Chennai – 600 035.

Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in GSTIN No:33AFLPG8431P1Z1/2021-22 on the files of the Respondent and quash the impugned order dated 01.04.2024 for the FY 2021-22 as arbitrary.

For Petitioner: Mr.S.Kabil Dev
For Respondent: Mr.V.Prashanth Kiran,
Government Advocate.

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 01.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 09.02.2024 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 01.04.2024.

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 25.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

"Petitioner accepted to pay 50% of the disputed tax".

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 50% 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 01.04.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 09.02.2024 as an addendum to the Show Cause Notice dated 01.04.2024.

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 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.

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.

04.03.2026

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

To

The Deputy State Tax Officer,
Pallavaram Assessment Circle,
3rd Floor, Room No.345,
The Integrated Building for
Commercial Tax
& Registration Department, (South
Tower),
Nandanam, Chennai – 600 035.

C.SARAVANAN J.

kmm

W.P.No.8200 of 2026
and
W.M.P.Nos.8886 & 8889 of 2026

04.03.2026