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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.9098 of 2026

and

W.P.Nos.9824 & 9825 of 2026

G D Engineers and Contractors Private Limited
Represented by its Director V.Pachamuthu
2-375, II Block Mogappair West,
Chennai – 600037.

..Petitioner

Vs

The State Tax Officer (FAC)
JJ NAGAR ASSESSMENT CIRCLE
No.1 PAPJM ANNEX BUILDING
FLOOR, GREAMS ROAD, CHENNAI - 600 006.

..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 culminating Order No. ZD330225289013O dated 27.02.2025 passed by the respondent and quash the same as per se illegal and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner	:	Mr.Rakesh.P
For Respondent	:	Mrs.K.Vasanthamala, Government Advocate.

ORDER

Mrs.K.Vasanthamala, 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 27.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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 27.02.2025.

4. The Petitioner was also issued with Reminder on 14.12.2025 & 20.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing.

5. 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 long before. However, the present Writ Petition has been filed only on 03.03.2026.

6. 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.



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

“The petitioner oblige to make pre-deposit 25% of Tax amount for Remit back the matter to A.O.”

8. Recording the above consent, Orders have been quashed and cases have been remitted back to the second 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.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the second 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated



27.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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11. In case the Petitioner complies with the above stipulations, the second 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 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.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 second 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.

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Neutral Citation: Yes/No

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To

The State Tax Officer (FAC)
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C.SARAVANAN, J.

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