



WEB COPY

WP No. 8858 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8858 of 2026

and

W.M.P.Nos.9545 and 9547 of 2026

Tvl Jothi Enterprises,
Rep by its Proprietor,
A.Pathmanban K.Amaswami,
No.4/2 F, 4th Main Road,
Nolambur, Mogappair West,
Chennai 600 037.

..Petitioner(s)

Vs

The Assistant Commissioner ST,
JJ Nagar Assessment Circle,
Integrated commercial Taxes and Registration
Building,
3rd floor, South Tower,
Nandanam, Chennai-600 035.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order dated 23.08.2024 bearing GSTIN:33AENPP8921J1Z1/2019-2020 and its consequential DRC 07 bearing Ref.No:ZD3308242169737 dated 23.08.2024 passed by the Respondent and quash the same as arbitrary.

For Petitioner(s):

Mr.Leelesh Sundaram
for M/s.Nathan And Associates

For Respondent(s):

Mrs.P.Selvi
Government Advocate

**ORDER**

Mrs.P.Selvi, 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 23.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024 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 23.08.2024.

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 16.02.2026.

5. The learned counsel for the Petitioner appears through Video Conferencing and submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.



6. 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.

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

9. 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.

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10. 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.

11. 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.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05-03-2026

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

The Assistant Commissioner ST
JJ Nagar Assessment circle
Integrated commercial Taxes and Registration Building
3rd floor, South Tower,
Nandanam, Chennai-600 035.



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C.SARAVANAN, J.

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