IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8363 of 2026
and WMP Nos.9053 and 9058 of 2026

Panamull Ashokkumar Dugar
Proprietor of M.S. Agencies
(Legal Name PANMULL ASHOKKUMAR DUGAR), Aged 66 Years, 2A, Dugar Tower,
Maduravoyal, Chennai, Tamil Nadu - 600095

..Petitioner(s)

Vs

1. The Superintendent
   Maduravoyal Range, Vanagaram
   Poonamallee Division,
   Chennai Oulter commissionerate,
   No.R-40,A-1,Second floor, 100ft Road,
   Mogappair, Chennai-600 037.

2. The Assistant commissioner of GST and Central Excise
   Poonamallee Division,
   Chennai Outer Commissionerate,
   No.R-40,A-1, Second floor, 100 ft Road
   Mogappair, Chennai-600 037

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records in summary of the order u/s.73 of TNGST Act, 2017 dated 24.02.2025 in Reference No. ZD330225243972G on the file of the 1st respondent along with a detailed order dated 20.02.2025 Order in Oringinal No.54/2025-AC/DC on the file of the second respondent relating to F.Y2020-21 and quash the same.

For Petitioner(s): Mr.Varun Ranganathan, for Ms.Janani N

For Respondent(s): Mr.Rajnish Pathiyil, Senior Standing Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior Standing Counsel takes notice for the Respondents.

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 Senior Standing Counsel for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.02.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 29.11.2024 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 24.02.2025.

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 17.02.2026.

5. 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.

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

> *"The petitioner agrees to deposit 25% of the disputed tax as ordered by this Hon'ble Court."*

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 concerned 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 24.02.2025 as an addendum to the Show Cause Notice dated 29.11.2024.

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 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.

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.

03-03-2026

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

jv

To

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2. The Assistant commissioner of GST and Central Excise
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C.SARAVANAN, J.

jv

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