IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.Nos.7733 & 7737 of 2026
and
W.M.P.Nos.8344, 8345, 8347 & 8349 of 2026

Venkatesh M Security Agency,
Represented by its Proprietor Mr.Venkatesh M
No.73, Krishnancoil, Vellalar East Street,
Putheri,
Kanniyakumari – 629 001.

Petitioner in both Writ Petitions

Vs

The Assistant Commissioner (ST),
Surappattu Assessment Circle,
Station: No.32, Integrated Commercial Taxes Building,
Room No.118, Elephant Gate Bridge Road,
Vepery,
Chennai – 600 003.

Respondent in both Writ Petitions

COMMON PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent Impugned orders in Reference Numbers: ZD 330 225 246 062W/2020-21 dated 24.02.2025 and ZD 330 825 238 4656/2021-22 dated 21.08.2025 and quash the same.

For Petitioner: Ms.V.Vijayalakshmi
(In both Writ Petitions)

For Respondent: Mr.TNC.Kaushik,
Additional Government Pleader.
(In both Writ Petitions)

COMMON ORDER

Mr.TNC.Kaushik, Additional Government Pleader, learned Special Government PLeader takes notice for the Respondent.

2. These Writ Petitions are 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 these Writ Petitions, the Petitioner has challenged the impugned Orders dated 24.02.2025 & 21.08.2025 respectively, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.11.2024 & 07.08.2023 respectively 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 Orders dated 24.02.2025 & 21.08.2025 respectively.

4. The Petitioner was also issued with Reminders on 08.02.2025 and 16.05.2025 respectively, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing. Thus, the impugned Order has been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders have already expired. The present Writ Petitions have been filed only on 23.02.2026.

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.

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

> *"Willing to pay 25% Pre-deposit as a Pre-deposit condition for remand."*

8. 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 these cases.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the 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 29.11.2024 & 07.08.2023 respectively, together with requisite documents to substantiate the case by treating the impugned Orders dated 24.02.2025 & 21.08.2025 respectively, as an addendum to the Show Cause Notice dated 29.11.2024 & 07.08.2023 respectively.

11. 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.

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 Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

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

15. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26.02.2026

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

To

The Assistant Commissioner (ST),
Surappattu Assessment Circle,
Station: No.32, Integrated Commercial Taxes
Building,
Room No.118, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

C.SARAVANAN J.

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