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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7496 of 2026
and W.M.P.Nos.8080, 8083, 8090, 8091 & 8095 of 2026

Kalpana
W/o.Kannan Partner,Tvl.Madras Commercials Agencies,No.53, Sembudoss Street, Chennai, Tamil Nadu - 60001.

..Petitioner(s)

Vs

1. The Deputy State Tax officer
   Broadway Assessment circle
   No.32, Integrated commercial Taxes office complex
   Room No.304, Elephant Gate Bridge Road (Walltax Road)
   Vepery,
   Chennai-600 003
2. The Branch Manager
   ICICI Bank LTd
   231 Jawaharlal Nehru Salai
   Koyambedu
   Chennai-600 107

3. The Branch Manager
   Tamilnad mercantile Bank Ltd
   125/1, IT Highway,
   OMR Sholinganallur
   Chennai-600 119

4. The Branch Manager
   City Union Bank LTd
   Semmanjeri Branch
   3, OMR Road,
   Semmanjeri
   Chennai-600 119

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..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari call for the records on the files of the 1st respondent herein in order under section 73, the summary of the order in Form GST DRC-01 both issued in Reference No. ZD331023104007A dated 17.10.2023, issued in GSTN 33ABIFM6390C1ZC for the Assessment year 2019-20 and Consequential order passed by the 1st Respondent under section 74 the summary of the order in Form GST DRC 07 both issued in Reference No.ZD3307242403997 on 19.07.2024 in GSTN/Temp ID/UIN 33ABIFM6390CQZC and quash the same.

For Petitioner(s): Mr.Raji

For Respondent(s): Mr.TNC Kaushik,
Additional Government Pleader for R1

Mr.C.Mohan & Rexy Josephine Mary
for M/s.King and Partridge for R2

ORDER

Heard Mr.Raji, the learned counsel for the petitioner, Mr.NC Kaushik, the learned Additional Government Pleader for the first respondent and Mr.C.Mohan for the second 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.

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3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 19.07.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 17.10.2023 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 19.07.2024.

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 23.02.2026.

5. The learned counsel for the petitioner concedes that the petitioner is willing to deposit 50% of the disputed tax confirmed vide impugned order as a condition to *de novo* adjudication subject to adjustment of the amount said to have been recovered from the petitioner.

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

“ The petitioner undertake to pay 50%”

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

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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, after adjusting the amount said to have been recovered from the petitioner, if any, 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 17.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 19.07.2024 as an addendum to the Show Cause Notice dated 17.10.2023.

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.

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11. It is made clear that bank attachment, if any, 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.

25-02-2026

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

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C.SARAVANAN, J.

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To:

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