IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.9163 of 2026
and
W.M.P.Nos.9896 & 9897 of 2026

Heavens Gate,
Rep. by its Proprietor Palanisamy Arun Kumar,
No.1, Chennai Bangalore Highway,
Near Maruti Suzuki Showroom,
Sriperumbudur, Kancheepuram – 602 105.

..Petitioner

Vs

The Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
Office of Assistant Commissioner (ST),
No.4/109, Integrated Commercial Taxes Building,
Ground Floor, No.12, Varadarajapuram,
Nazarethpet, Chennai – 600 123.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records in assessment orders issued by the respondent in GSTIN:33BPYPA1672N1ZF, the reference No.ZD331025093741K passed on 10.10.2025 and quash the same as illegal, arbitrary and in violation of principles of natural justice, consequentially directing the respondent to consider on merits and pass a fresh order after affording an opportunity of being heard.

For Petitioner	:	Mr.M.Thilakarasan
For Respondent	:	Mr.TNC.Kaushik, Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 10.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.08.2025 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 10.10.2025.

4. The Petitioner was also issued with Reminders on 16.09.2025, 25.09.2025 and 29.09.2025, which called upon the Petitioner to file a reply and to appear for a 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 Order has already expired. 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 10% 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 bundle.

8. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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 24.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 10.10.2025 as an addendum to the Show Cause Notice dated 24.08.2025.

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 10% 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.

10.03.2026

Neutral Citation: Yes/No
kmm

To

The Deputy Commercial Tax Officer,
Sriperumbudur Assessment Circle,
Office of Assistant Commissioner (ST),
No.4/109, Integrated Commercial Taxes Building,
Ground Floor, No.12, Varadarajapuram,
Nazarethpet, Chennai – 600 123.

C.SARAVANAN, J.

kmm

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