



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.No.7851 of 2026

and

W.M.P.Nos.8464 & 8465 of 2026

Hotel Raaj Bhaavan,
Represented by its Partner,
Chellar Ramakrishna Bhaalak Krishna Bhat,
No.4, Hotel Sangeta, Dr.Thirumurthy Nagar Main Road,
Nungambakkam,
Chennai – 600 034.

Petitioner

Vs

The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
6th Floor, PAPJM Building,
Greens Road,
Chennai – 600 006.

Respondent

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 order in Reference Number ZD 331 225 012 706R/2021-22 dated 01.12.2025 and quash the same as arbitrary, illegal.

For Petitioner:	Mr.V.Vijayalakshmi
For Respondent:	Mr.C.Harsharaj, Special Government Pleader.

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 01.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.09.2025 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 01.12.2025.

4. The present Writ Petition has been filed only on 24.02.2026, within the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017.

5. 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.

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

“On instructions from the petitioner, I have given consent to pay 10% as a pre-deposit condition for Remand.”



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 10% 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 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 25.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 01.12.2025 as an addendum to the Show Cause Notice dated 25.09.2025.

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.

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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.

25.02.2026

kmm

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

The Assistant Commissioner (ST),
Valluvarkottam Assessment Circle,
6th Floor, PAPJM Building,
Greens Road,
Chennai – 600 006.



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C.SARAVANAN J.

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