IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.7877 of 2026
and
W.M.P.Nos.8513 & 8515 of 2026

M/s. Kamalam Enterprises,
Represented by its Proprietor,
Mr.Chinniyan Suresh Kumar,
No. 96, Alpha Tower,
Armenian Street, Parrys,
Chennai - 600 001.

..Petitioner

Vs

1. The Assistant Commissioner (ST),
   Broadway Assessment Circle,
   Room No.32, Elephant Gate Bridge Road,
   Chennai - 600 003.

2. The Deputy Commissioner (ST),
   Appeals Chennai North,
   PAPJM, Greams Road,
   Chennai – 600 006.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the impugned assessment order dated 28.05.2025 bearing GSTIN no. 33AROPS5147D1ZN/2023-24 passed by the 1st Respondent and its Consequential appeal rejection order dated 13.01.2026 bearing no. APG/398/2025 passed by the 2nd Respondent as arbitrary.

For Petitioner : Mr.J.Ashish

For Respondents : Mr.C.Harsharaj,
Special Government Pleader.

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.05.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.03.2024 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 28.05.2025.

4. The Petitioner was also issued with Reminders on 08.10.2024, 06.11.2024, 13.11.2024, 23.09.2025, 18.10.2025, 29.11.2025 and 24.12.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. Thus, the impugned Orders have 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 long before. However, the present Writ Petition has been filed only on 24.02.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% 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, which is extracted hereunder:

> *“The counsel has consented to deposit 15% on the instructions from the petitioner which can be inferred from Para D in page 14”*

8. Recording the above consent given by the petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% 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 26.03.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 28.05.2025 as an addendum to the Show Cause Notice dated 26.03.2024.

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 15% 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.

26.02.2026

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

kmm

To

1. The Assistant Commissioner (ST),
Broadway Assessment Circle,
Room No.32, Elephant Gate Bridge Road,
Chennai - 600 003.

2. The Deputy Commissioner (ST),
Appeals Chennai North,
PAPJM, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

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