IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11044 of 2026
and
W.M.P.Nos.11990 and 11992 of 2026

M/s.Sri Sai Adds
Represented by its Proprietor
Raji KS
Old No.41A, New No.53,
Shanmugarayan Street,
Old Washermenpet, Chennai 600 021.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Washermenpet Assessment Circle,
Chennai North Division,
Integrated Commercial Taxes office Complex,
No.32 Elephant Gate Bridge Road,
Chennai 600 003, Tamil nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the Respondent in GSTIN:33AVOPR8863P1ZE/2017-18, culminating in the Assessment Order dated 27.12.2023, passed under Section 73 of the CGST/TNGST Act, 2017, bearing Reference No.ZD331223228926F, along with the consequential Form GST DRC-07 dated 27.12.2023, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017.

For Petitioner(s): Mr.Samuel Rupesh Rajkumar

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 27.12.2023.

4. The case of the Petitioner is that the impugned order has been passed in the absence of a reply to the Show Cause Notice which preceded the impugned order.

5. The learned counsel for the Petitioner submits that the Petitioner was unaware of the Show Cause Notice or the impugned order and that the Petitioner became aware of the impugned order only after the recovery was

made on 16.02.2026. In Paragraph Nos.16 and 17 of the affidavit filed in support of the present writ petition, the Petitioner has stated as under:-

> "16………
> *Tax-Rs.1,06,524/-; Interest – Rs.1,09,076/-; Penalty – Rs.20,000/-; aggregating to Rs.2,35,600/-. I further state that the DRC – 07 directed payment of the above sum on or before 26.03.2024, failing which recovery proceedings under Section 79 of the Act would be initiated.*
> *17.I state that thereafter, recovery proceedings were initiated under Section 79 of the Act, and Form GST DRC – 13 was issued to the Petitioner's banker, and pursuant to the said recovery proceedings, the entire amount of Rs.2,35,600/- has been recovered from the Petitioner's bank account."*

6. The learned Government Advocate for the Respondent is however unable to confirm the same.

7. Be that as it may, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing entire disputed tax confirmed vide impugned order 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2023 as an addendum to the Show Cause Notice dated 14.09.2023.

9. Needless to state, if the entire disputed tax, interest and penalty has been recovered on 16.02.2026, no further pre-deposit will be required to be made. This will be however subject to verification by the Respondent.

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 entire 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.

26-03-2026

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

The Assistant Commissioner (ST),
Washermenpet Assessment Circle,
Chennai North Division,
Integrated Commercial Taxes office Complex,
No.32 Elephant Gate Bridge Road,
Chennai 600 003, Tamil nadu.

C.SARAVANAN, J.

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