IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 9790 & 9792 of 2026
AND
WMP NO. 10563 OF 2026,WMP NO. 10564 OF 2026,WMP NO. 10565 OF 2026,WMP NO. 10566 OF 2026

Eltech Appliances Private Limited
Rep. By its Authorised Signatory,
Mohammed Riyazudeen, 9th Floor,
Office No. 3, Seethakathi Business
Centre, No. 684-690, Anna Salai,
Thousand Lights, Chennai 600 006
GSTIN -33AADECE0171C1ZE

Petitioner(s)

Vs

State Tax Officer
Anna Salai Assessment Circle, PAPJM
Annexe Building, 4th Floor,
Greams Road, Chennai-600 006

Respondent(s)

PRAYER in WP No. 9790 of 2026

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Impugned order in GSTIN-33AADCE0171C1ZE/2021-22 dated 25.09.2025 passed by the Respondent for the financial year 2021-2022 and quash the same as erroneous and consequently direct the Respondent to initiate fresh proceedings by following due procedure of law.

PRAYER in WP No. 9792 of 2026

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Impugned order in GSTIN-33AADCE0171C1ZE/2021-22 dated 14.11.2025 passed by the Respondent for the financial year 2021-2022 and quash the same as erroneous and consequently direct the Respondent to initiate fresh proceedings by following due procedure of law.

For Petitioner(s): M. Venkadesh Kumar

For Respondent (s): Mrs. Amirtha Poonkodi Dinakaran
Government Advocate

COMMON ORDER

Mrs. Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. These Writ Petitions are 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. In these Writ Petitions, the Petitioner has challenged the impugned Orders dated 25.09.2025 and 14.11.2025, which was preceded by Show Cause Notices in GST DRC-01 dated 13.06.2025 and GST DRC-01 dated 22.09.2025

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 Orders dated 25.09.2025 and 14.11.2025.

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 Petitions have been filed only on 06.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundles which has been extracted hereunder:-

"The Petitioner willing to pay 25% tax amount".

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 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 25% 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 13.06.2025 and 22.09.2025 together with requisite documents to substantiate the case by treating the impugned Orders dated 25.09.2025 and 14.11.2025 as an addendum to the Show Cause Notices dated 13.06.2025 and 22.09.2025.

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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

11-03-2026

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

kp

To

State Tax Officer
Anna Salai Assessment Circle, PAPJM
Annexe Building, 4th Floor, Greams
Road, Chennai-600 006

C.SARAVANAN J.

kp

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