IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11232 of 2026
and
W.M.P.Nos.12242 and 12245 of 2026

G.Vishnukumar ... Petitioner

Vs.

1. The Deputy Commissioner (ST)(GST),
Chennai-II, Chennai.

2. The Assistant Commissioner (ST),
Saidapet Assessment Circle,
No.230 2nd Floor,
Integrated Building of Registration
and Commercial Tax, Nandanam,
Chennai-600 035. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order dated 22.02.2025, passed by the 2nd respondent in Reference No.ZD3302252310334(GSTIN 33AGMPG9053H1ZB), quash the same.

For Petitioner : Mr.S.Kumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, the 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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **22.02.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **15.11.2024** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the impugned Order dated, 22.02.2025.

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 long before. However, the present Writ Petition has been filed only on **17.03.2026**.

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 endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" I willing to pay 25% of Tax Due. Through Electronic Credit or Cash ledger. If already paid is adjusted"***

7. Recording the above consent, the case is remitted back to the 2nd 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 15.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.02.2025 as an addendum to the Show Cause Notice dated 15.11.2024.

9. In case the Petitioner complies with the above stipulations, the 2nd 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.

10. 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.

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

24.03.2026

Neutral Citation : Yes / No

Vv

To:

1. The Deputy Commissioner (ST)(GST),
   Chennai-II, Chennai.

2. The Assistant Commissioner (ST),
   Saidapet Assessment Circle,
   No.230 2nd Floor,
   Integrated Building of Registration
   and Commercial Tax, Nandanam,
   Chennai-600 035.

C.SARAVANAN, J.

Vv

W.P.No.11232 of 2026

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