IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.8020 and 8027 of 2025
and
W.M.P.Nos.8989 and 8990 of 2025

Creative Graphics Solutions (I) Limited,
Represented by its Chief Financial Officer
Pulkit Agrawal … Petitioner in both W.Ps

Vs.

1.The Deputy State Tax Officer-II,
Office of the Assistant Commissioner (ST),
Thiruvanmiyur Assessment Circle,
No.242, Integrated Commercial Taxes Building,
Nandanam, Chennai – 600 035.

2.Deputy Commissioner (CT),
GST Appeals, Chennai-II,
PAPJM Building, Greams Road,
Chennai – 600 006.

3.Assistant Commissioner (ST),
Thiruvanmiyur Assessment Circle,
Room No.242, 2nd Floor,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai – 600 035.

4.The Branch Manager,
HDFC Bank,
G-28 & G-29, Sector-18,
Noida, Uttar Pradesh – 201 301. … Respondents in both W.Ps

Prayer in W.P.No.8020 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No: ZD330424259291K dated 30.04.2024 along with the detailed order in GSTIN: 33AAECT8981C1Z8/2018-2019 dated 30.04.2024 and quash the same.

Prayer in W.P.No.8027 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 2nd Respondent herein in FORM GST APL-02 with ARN # AD3308240009471 dated 21.10.2024 and quash the same and instead admit the appeal in FORM GST APL-01 dated 01.08.2024 filed by the Petitioner.

For Petitioner (In both W.Ps)	:	Mr.M.Rajkumar
For Respondents (In both W.Ps)	:	
For R1 to R3	:	Mrs.P.Selvi Government Advocate
For R4	:	Mr.C.Mohan and Mrs.A.Rexy Josephine Mary for M/s.King & Partridge

COMMON ORDER

These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner, the learned Government Advocate for the Respondents 1 to 3 and the learned counsel for the Respondent 4.

2. In W.P.No.8020 of 2025, the Petitioner has challenged the impugned Order in Form GST DRC-07 bearing Ref.No.ZD330424259291K dated 30.04.2024 passed by the 1st Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.03.2024 wherein the Petitioner was also called upon to appear for personal hearing.

3. In W.P.No.8027 of 2026, the Petitioner has challenged the order of rejection dated 21.10.2024 passed by the 2nd Respondent in the appeal filed by the Petitioner against the Order-in-Original dated 30.04.2024, which is the subject matter of W.P.No.8020 of 2026. The 2nd mentioned Writ Petition in W.P.No.8027 of 2025 has been filed only on 05.03.2025.

4. The Petitioner had filed a reply to the Show Cause Notice in GST DRC-01 dated 12.03.2024 on 24.04.2024. In the said Reply, the Petitioner merely sought to file a proper reply. Thereafter, the Petitioner failed to file a reply to the said Show Cause Notice. Thus, the impugned Assessment Order has been passed on 30.04.2024, which has been impugned in W.P.No.8020 of 2025.

5. Not being satisfied with the impugned Assessment Order, the Petitioner filed an appeal before the Office of the 2nd Respondent on 01.08.2024. The appeal was filed beyond the period of limitation with a marginal delay of one day, but within the condonable period.

6. By an order dated 21.10.2024, the said appeal was dismissed by the 2nd Respondent on the ground of limitation. Strictly, there cannot be any challenge to the 2nd mentioned order of the Appellate Commissioner dismissing the appeal as the appeal was filed beyond the period of limitation though it was filed within the condonable period of limitation which would have expired only on 29.08.2024.

7. It is noticed that the Petitioner has not deposited interest on the tax that was paid belatedly on 03.01.2022. Thus, in the impugned Assessment Order passed on 30.04.2024, interest under Section 50 of the respective GST Enactments was imposed on the Petitioner.

8. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *de novo* adjudication.

9. Recording the same, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax in cash 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.04.2024 as an addendum to the Show Cause Notice dated 12.03.2024.

11. In case the Petitioner complies with the above stipulations, the 1st 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 shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of 50% 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.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if W.P.No.8020 of 2025 was dismissed *in limine* today.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

15. In view of the above, W.P.No.8020 of 2025 stands disposed of. Consequently, W.P.No.8027 of 2025 is dismissed as no further orders are required. No costs. Connected Writ Miscellaneous Petitions are closed.

25.03.2026

Neutral Citation : Yes / No

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To:

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C.SARAVANAN, J.

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