IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 10093 of 2026
AND
WMP NO. 10893 OF 2026,WMP NO. 10892 OF 2026

1. M/s. Shanthi Traders
Rep. by its proprietor, Mr. Uthuman
Lebbah Moideen , No. 34, Narayanan
Naicken Street, Chintadripet,Chennai
600 006

Petitioner(s)

Vs

1. The Deputy State Tax Officer II
Chintadripet Assessment Circle,
C.T.Annex Building , 1st floor No.1,
Greams Road, Chennai 06

Respondent(s)

WMP No. 10893 of 2026

1. M/s. Shanthi Traders

Petitioner(s)

Vs

1. The Deputy State Tax Officer II
Chintadripet Assessment Circle,
C.T.Annex Building , 1st floor No.1,
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Respondent(s)

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Respondent(s)

WP No. 10093 of 2026

PRAYER

calling for the records pertaining to the Impugned Order dated 21.12.2023 passed by the Respondent in Ref No. GSTIN 33AAHPU7034R1Z0/ 2017-18 quash the same and consequentially direct the Respondent to pass orders afresh on merits after conducting an enquiry by affording an opportunity to the Petitioner to file his objections and documents and to pass

WMP No. 10893 of 2026

PRAYER

to grant a stay of all further proceedings pursuant to the impugned order dated 21.12.2023 passed by the Respondent in Ref No. GSTIN 33AAHPU7034R1Z0/ 2017-18 till disposal of the above writ petition and pass

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PRAYER

to dispense with production of the original impugned order dated 21.12.2023 in Ref No. GSTIN 33AAHPU7034R1Z0/ 2017-18 passed by the respondent the same was served through GST portal and pass

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For Petitioner(s): T.Sundar Rajan
Bhargavi Sundar Rajan
M.Pravin Kumar
R.Sachin Swaamy
L.Shanmuga Rajeshwaran

For Respondent: Mrs.P.Selvi, Government Advocate

ORDER

Mrs.P.Selvi, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated **21.12.2023**, which was preceded by a Show Cause Notice in GST DRC-01 dated **29.09.2023** 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 **21.12.2023**,.

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 Petition has been filed only on 10.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10**0%** 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 bundle which has been extracted hereunder:-

> ***"The Petitioner consents to deposit disputed tax amount of 100%."***

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 10**0%** 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 **29.09.2023** together with requisite documents to substantiate the case by treating the impugned Order dated 2**1.12.2023** as an addendum to the Show Cause Notice dated **21.09.2023**.

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 **100%** 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.

13-03-2026

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

smn

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To

1.The Deputy State Tax Officer II
Chintadripet Assessment Circle,
C.T.Annex Building , 1st floor No.1,
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C.SARAVANAN J.

smn

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