



WEB COPY

WP No. 9991 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9991 of 2026

AND

WMP Nos.10814 & 10817 of 2026

M/s.A2 EverGreen Super Market
Rep by its Proprietor,
Adimoolam Ganesan,
No 643, Hansa Courtyard, TH Road,
Thiruvottiyur, Chennai 600 019

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Thiruvottiyur Assessment Circle,
Station. Integrated Commercial Taxes Building
No.32, Elephant Gate Bridge Road (Wall Tax Road),
Vepery, Chennai-600 003

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the Impugned order dated 24-02-2025 in Order No.GSTIN/33AMTPG8081G3ZP/2020-21 issued by the respondent and quash the same as illegal and arbitrary.

For Petitioner(s): Mr.S.Prabakaran

For Respondent(s): 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 24.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024, wherein, the petitioner was called upon to file a reply and to appear for personal hearing. However, the petitioner did not take advantage of the same and has thus, suffered the impugned order dated 24.02.2025.

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 09.03.2026.

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 *de novo* adjudication.



6. The learned counsel for the petitioner has also made the following endorsement to that effect in the Court bundle, which has been extracted hereunder:

“The petitioner 25% pre-deposit willing to deposit.”

7. Recording the above consent given by the petitioner, 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.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 24.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. 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.



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 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 respondent shall give due notice to the petitioner.

13.This Writ Petition stands disposed of with the above observations.
No costs. Connected W.M.Ps. are closed.

18-03-2026

Index: Yes/No

Neutral Citation: Yes/No

gya



To

The Assistant Commissioner (ST)
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C.SARAVANAN, J.

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