IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8915 of 2026
and
WMP Nos.9611 & 9613 of 2026

MS The Southern Associates
Represented by its Partner Ms. R. Raashmi,
No.10/6, SP Industrial Estate,
4th Street,Ambattur, Chennai, Tiruvallur - 600 058.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes building,
3rd Floor, Room No.327, Nandanam, Chennai- 35.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records relating to the Order in GSTIN : 33AAQFT7424H1ZW/2021-22 dated 15-10-2025 passed by the respondent and quash the same as Without Jurisdiction, contrary to Law, contrary to the instructions on Standing Operative Procedures for scrutiny of returns by the respondent.

For Petitioner(s): Mr. M.A. Mudimannan

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 15.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.05.2025, 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 Order dated 15.10.2025.

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 Petition has been filed only on 02.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* 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 is willing to pay 10% of the disputed

tax demand as per Impugned Order and thus render justice."

7. Under similar circumstances, this Court has, in several cases, quashed the impugned orders and remitted the matter back to the Respondent to pass fresh orders on terms, subject to the 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% 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 21.05.2025, together with requisite documents to substantiate the case, by treating the impugned Order dated 15.10.2025 as an addendum to the Show Cause Notice dated 21.05.2025.

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 10% 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 dated 15.10.2025.

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. Consequently, connected miscellaneous petitions are closed.

09-03-2026

Neutral Citation: Yes/No
klt

To

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Room No.327,
Nandanam, Chennai-600 035.

C.SARAVANAN, J.

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