IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8921 of 2026
and
WMP Nos.9619 & 9623 of 2026

Federal Mogul Motorparts India Limited
Represetned by its Authorized Signatory
Mr. J. Sakthivel
Plot 42, DTA, 8th Avenue, Federal Mogul
Parts,Domestic Tariff Area, Mahindra world city,
Chengalpattu, Tamil Nadu 603 004

..Petitioner(s)

Vs

Assistant Commissioner (ST), Chengalpattu
Assessment Circle,
Chengalpattu Assessment Circle,
No 16A Annanagar 1st Floor
1st Mainroad, Chengalpattu 603 002

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the impugned order dated 29-12-2025 passed by the respondent in GSTIN No: 33AAACF7004Q1ZL/2021-22 and quash the same and issue any other writ or pass such further or other order as this High Court of Madras may deem fit and proper in the facts and circumstances of the case.

For Petitioner(s): M/s. A. Divya

For Respondent(s): Mr. C. Harsharaj,
Special Government Pleader

ORDER

Mr. C. Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.09.2025 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 29.12.2025.

4. The Petitioner was also issued with Reminders on 01.11.2025 and 08.11.2025, which called upon the Petitioner to appear for a personal hearing. The Petitioner had not appeared for the personal hearing fixed on 07.11.2025 and 12.11.2025 and thus, suffered the impugned Order dated 29.12.2025.

5. The limitation for filing an appeal is prescribed under Section 107 of the respective GST enactments, 2017. The present Writ Petition has been

filed only on 02.03.2026, which is within the limitation period prescribed for filing an appeal under Section 107 of the respective GST enactments, 2017.

6. 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.

7. 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 undertakes to pay 10% of the disputed tax."*

8. The learned Special Government Pleader has not raised any objection for remitting the matter back to the Respondent for fresh consideration.

9. Recording the above submission, the Writ Petition is disposed of, remitting the case 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.09.2025, together with requisite documents to substantiate the case, by treating the impugned Order dated 29.12.2025 as an addendum to the Show Cause Notice dated 27.09.2025.

11. 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. The Petitioner is directed to co-operate with the proceedings before the Respondent.

12. 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, subject to the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order dated 29.12.2025.

13. 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.

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

15. 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

1. The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
Chengalpattu Assessment Circle,
No 16A Annanagar 1st Floor,
1st Mainroad, Chengalpattu 603 001.

C.SARAVANAN, J.

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