IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9552 of 2026
and WMP Nos.10292, 10293 & 10296 of 2026

M/s Bliss Cards
Represented by its Proprietor,
Mr. Chintan, 136/5, 3rd Floor,
NSC Bose Road, Sowcarpet, Chennai,
Tamil Nadu 600 001.

..Petitioner(s)

Vs

1. Deputy State Tax Officer
N.S.C.Bose Road, Assessment circle,
Room No. 208 Second Floor, Integrated
Commercial Taxes Office Complex,
No. 32 Elephant Gate Bridge Road,
Chennai 600 003.

2.ICICI Bank
Rep by its Bank Manager F50,
1st Main Road, Chinthamani,
Anna Nagar, Chennai 600 102.

..Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for records of the impugned order in GSTIN 33AZEPJ6413D1ZV /2019-20 dated 25.07.2024 along with DRC-07 Order under Section 73, Ref No. ZD330724310087N dated 25.07.2024 on the file of the Respondent herein and the quash the same.

For Petitioner(s): Mr. S.Chetan Prakash

For Respondent (s): Mrs.K. Vasanthamala
Government Advocate
for R1

Mr.C.Mohan
And
Ms.A.Rexy Josephine Mary
for M/s. King & Patridge
for R2

ORDER

Mrs.K. Vasanthamala, learned Government Advocate Advocate takes notice for the 1st Respondent. Mr.C.Mohan, learned counsel takes notice for the 2nd 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 1st Respondent and the learned counsel for the 2nd Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.07.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.02.2024 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 25.07.2024.

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 05.03.2026.

5.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 *denovo* adjudication.

6.The learned counsel for the Petitioner has also made an endorsement to that effect in the court bundle which is extracted hereunder:-

"Petitioner is consenting to pay 50% of disputed tax conditional payment".

7.The learned counsel for the Respondents submitted that the Respondents have recovered over 40% of the disputed tax vide Ref.No.DI3310240601581. The learned counsel for the Respondents however unable to confirm the same. After due verification, any amount already recovered from the Petitioner's bank account shall be adjusted towards the said 50% of the disputed tax.

8. 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.

9.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 50% 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 28.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.07.2024 as an addendum to the Show Cause Notice dated 28.02.2024.

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. 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.

12.It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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 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. Connected Writ Miscellaneous Petitions are closed.

13-03-2026

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

To

1.Deputy State Tax Officer
N.S.C.Bose Road, Assessment circle,
Room No. 208 Second Floor, Integrated
commercial taxes office complex, No.
32 Elephant Gate Bridge road,
Chennai 03

2.ICICI Bank
Rep by its Bank Manager F50, 1st Main
Road, Chinthamani, Anna Nagar,
Chennai 102

C.SARAVANAN J.

kp

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