IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10676 of 2026
and
W.M.P.Nos.11584 and 11585 of 2026

Arrasan Traders
Rep by its Proprietor
Mr.Ameed
No.8, Kamarajar Nagar, Avadi,
Chennai – 600 054.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC),
Thirumullaivoyal Assessment Circle,
Room No.114-1st Floor,
Integrated Commercial Taxes Offices Building,
No.32-Elephant Gate Bridge Road,
Park Town, Chennai – 3.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned order of the respondent passed in Reference No.ZD331224092325L dated 11.12.2024 bearing GSTIN:33ABYPH2633K1ZD for the Tax Period October 2022 (M/s.Ashish Enterprises) and quash the same.

For Petitioner(s): M/s.Vaani Sreekant Iyer

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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 11.12.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.08.2023 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 11.12.2024.

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 long before. However, the present Writ Petition has been filed only on 23.02.2026.

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 following endorsement to that effect in the Court bundle which has been extracted hereunder:-

"Consent to 50% condition."

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 11.12.2024 as an addendum to the Show Cause Notice dated 18.08.2023.

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 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.

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 Writ Miscellaneous Petitions are closed.

23-03-2026

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

The Assistant Commissioner (ST)(FAC),
Thirumullaivoyal Assessment Circle,
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Integrated Commercial Taxes Offices Building,
No.32-Elephant Gate Bridge Road,
Park Town, Chennai – 3.

C.SARAVANAN, J.

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