



WEB COPY

WP No. 8831 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8831 of 2026

and

W.M.P.Nos.9506 and 9507 of 2026

The Studio Line,
Rep. by its Proprietor,
Abdulsuban Ansar Basha,
Old No.96/1, New No.1A, Anna Salai,
Nagalkeni, Chennai 600 044.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Nandambakkam Assessment circle,
Third floor, Room No. 310,
C.T and Registration department,
(South Tower) Block No.19,
T.S.No.2, Government Farm Village,
Nandanam, Chennai 600 035.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 74 dated 30.04.2025 having Reference No. ZD3304252306898 passed by the respondent for the financial year 2019-20 and quash the same as illegal, erroneous on facts and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner(s):

Mr.Parthiban V

For Respondent(s):

Mr.C.Harsharaj
Special Government Pleader



ORDER

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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 30.04.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 10.05.2024 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 30.04.2025.

4. The Petitioner was also issued with Reminder on 23.04.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 28.04.2025. Thus, the impugned Order has been passed.





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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 10.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.04.2025 as an addendum to the Show Cause Notice dated 10.05.2024.

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 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.



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.

05-03-2026

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

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To

The Assistant Commissioner (ST),
Nandambakkam Assessment circle,
Third floor, Room No. 310 ,C.T and Registration department,
(south Tower) Block No. 19, T.S.No. 2 Government Farm Village,
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C.SARAVANAN, J.

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