IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 13-03-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 10210 of 2026**

**and**

**W.M.P.Nos.11051 and11055 of 2026**

Tvl SR BAJAJ
(Partnership Concern )
Rep. by its Partner
A. SANTHANAKRISHNAN, No. 2/463, Trunk Road, Iyyappanthangal, Chennai 600056

..Petitioner(s)

Vs

1. Deputy Commercial Tax Officer
   Poonamallee Assessment circle,
   4/109 ,3 rd Floor, Bangalore- Chennai Highway,
   Varadharajapuram, Nazarathpet,
   Chennai 123
2. The Deputy Commissioner CT
   GST Appeal, Thiruvallur and Kanchipuram,3rd Floor, Commercial Taxes Building,No.1 Greams Road,Chennai-600006

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India calling for the records of the 1st Respondent relating to the impugned assessment order passed under Section 73 in Form GST DRC-07 bearing

Reference No. ZD330325058841G dated 11.03.2025 for the financial year 2021- 2022 and the impugned appeal rejection order in Form GST APL-02 bearing Reference No. ZD330126205383V dated 29.01.2026 passed by the 2nd Respondent, under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 read with the Central Goods and Services Tax Act, 2017, quash the same as being arbitrary, unjust, illegal and violative of the Principles of Natural Justice, and consequently direct the Respondents to redo the assessment after affording an opportunity of personal hearing to the Petitioner,

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|---|---|
| For Petitioner(s): | Suresh T<br>N.Neevetha |
| For Respondent(s): | Mr.TNC. Kaushik, Additional<br>Government Pleader |

**ORDER**

Mr.TNC. Kaushik, Additional Government Pleader , takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 11.03.2025 passed for the tax period 2021-2022 in the absence of the reply to the Show Cause Notice dated 11.10.2023 that preceded the impugned order and appeal rejection order dated 29.01.2026 of the second respondent/Appellate Authority, whereby the petitioner's appeal against impugned order dated 11.03.2025 was dismissed on the ground of limitation.

4.The dismissal of the appeal dated 06.01.2026 filed by the petitioner by the officer of the second respondent/Appellate Authority is strictly in accordance with law as the appeal filed by the petitioner was filed beyond the condonable period of limitation prescribed under section 107 of the respective Gst enactments.

5. The learned counsel for the petitioner however submits that impugned order dated 11.03.2025 was filed in the absence of the reply to the Show Cause Notice dated 11.10.2023 and that the petitioner is willing to pre-deposit 25% of the disputed tax as an 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:-

> ***"Petitioner agreed to pay 25% of tax and appeal 10% paid"***

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Second 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the First Respondent to pass a fresh order 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 11.03.2025 as an addendum to the Show Cause Notice dated 11.10.2023

10. In case the Petitioner complies with the above stipulations, the first 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 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.

12. In case the Petitioner fails to comply with any of the stipulations, the first 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 second Respondent shall give due notice to the Petitioner.

14. 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

Neutral Citation: Yes/No

SMN

To

1. Deputy Commercial Tax Officer
   Poonamallee Assessment circle,
   4/109 ,3 rd Floor, Bangalore- Chennai Highway,
   Varadharajapuram, Nazarathpet,
   Chennai 123

2. The Deputy Commissioner CT
   GST Appeal, Thiruvallur and Kanchipuram,3rd
   Floor, Commercial Taxes Building,No.1 Greams
   Road,Chennai-600006

**C.SARAVANAN, J.**

**smn**

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