IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10232 of 2026
and
W.M.P.Nos.11076 and 11077 of 2026

Tvl Rajkumar Auto Parts
Rep. by its proprietrix,
Mariammal Sivakumar,
No. 33- A , N.A Samdhariya Street,
Chennai 600 099

... Petitioner

Vs.

The Deputy State Tax Officer 1
Perambur Assessment circle,
No. 15 and 16 , 100 Feet Road,
Malligai Avenue,
Chennai 99

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India calling for the records of the impugned order dated 19.07.2024 bearing GSTIN 33GBOPS3258D1ZE/ 2021-2022 and its consequential DRC-07 bearing Ref.No ZD3307242343420 dated 19.07.2024 passed by the Respondent and quash the same as arbitrary and pass orders

For Petitioner(s): M/S. Nathan And Associates

For Respondent : Mrs.K. Vasanthamala
Government Advocate

ORDER

Mrs.K. Vasanthamala, 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 **19.07.2024**, which was preceded by a Show Cause Notice in GST DRC-01 dated **19.09.2023** 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 **19.07.2024**.

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 **10.03.2026.**

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

> *"May be permitted to pay 50% goods tax and distribution tax ."*

7. 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.

8. 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **19.09.2023** together with requisite documents to substantiate the case by treating the impugned Order dated **19.07.2024**, as an addendum to the Show Cause Notice dated **19.09.2023.**

10. 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.

11. 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.

12. 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.

13. Needless to state, before passing any such order, the 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

Neutral Citation: Yes / No
smn

To:

The Deputy State Tax Officer 1
Perambur Assessment circle,
No. 15 and 16 , 100 Feet Road,
Malligai Avenue,Chennai 99

C.SARAVANAN, J.

smn

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