IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10378 of 2026
and
W.M.P.Nos.11240 and 11241 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 State Tax Officer,
Perambur Assessment Circle,
No.15&16, 100 Feet Road,
Malligai Avenue, Chennai-600 099. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order dated 16.12.2023 bearing GSTIN:33GBOPS3258D1ZE/2017-2018 and its consequential DRC-07 bearing Ref.No:ZD331223123394U dated 18.12.2023 passed by the Respondent and quash the same as arbitrary.

For Petitioner	:	Mr. Leelesh Sundaram for M/s.Nathan and Associates
For Respondent	:	Mrs. K.Vasanthamala, Government Advocate

ORDER

Mrs. K. Vasanthamala, the 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. The Petitioner is before this Court against the Impugned Order dated 16.12.2023, whereby proposal in Show Cause Notice dated 30.09.2023 has been confirmed on the ground that the Petitioner failed to respond to the same.

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 11.03.2026.

5. The learned counsel for the Petitioner appeared through video conferencing mode before this Court and submitted that as a condition for *denovo* adjudication, the Petitioner is willing to pay the 100% of the disputed

tax amount as stated in the Impugned Order.

6. Recording the submissions made by the learned counsel for the Petitioner through video conference mode before this Court, this Court is inclined to remit the case back to the Respondent to pass a fresh orders on merits, subject to the Petitioner depositing 100% of the disputed tax amount stated in the impugned order.

7. Under similar circumstances, this Court has, in several cases, quashed the impugned orders and remitted the matter back to the Respondent to pass fresh orders on terms, subject to the 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 100% 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 dated 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 16.12.2023 as an addendum to the Show Cause Notice dated 30.09.2023.

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 100% 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.

17.03.2026

Neutral Citations: Yes/No
klt

To

The State Tax Officer,
Perambur Assessment Circle,
No.15&16, 100 Feet Road,
Malligai Avenue, Chennai-600 099.

C.SARAVANAN, J.

klt

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