IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9317 of 2026
and
W.M.P.Nos.10038 and 10041 of 2026

BMQR Certifications Private Limited,
Represented by Its Director
Nihila,
No.32, Srinivasa Nagar,
Chennai, Tiruvallur -600 062.

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Commercial Tax Building,
3rd Floor, Room No.327, Nandanam,
Chennai-600 035.

..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 culminating Order No.ZD3310251124218 dated 13.10.2025 passed by the respondent and quash the same.

For Petitioner(s):	Mr.K.Chandrasekaran
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 13.10.2025. By the impugned order, the demand proposed in Show Cause Notice in Form GST DRC – 01 dated 27.05.2025 issued for the tax period 2021-2022 has been confirmed in the absence of a reply.

4. The learned counsel for the Petitioner submits that entire disputed tax together with Penalty and Interest has been recovered from the Petitioner on 19.02.2026 and that the Petitioner has also issued a Demand Draft to that effect which is reflected in Petitioner's bank statement viz., Kotak Mahindra Bank.

5. The revenue abstract of the impugned order and the amount said to have been recovered *prima facie*, appears to be same.

6. In other words, the entire disputed tax appears to have been paid by the Petitioner.

7. Considering the same, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits within a period of thirty days from the date of receipt of a copy of this order.

8. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be however subject to verification by the Respondent.

9. In case no recovery has been made by the Petitioner, the Petitioner shall deposit 10% 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 27.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 13.10.2025 as an addendum to the Show Cause Notice dated 27.05.2025.

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 10% 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.

11-03-2026

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

The Assistant Commissioner (ST),
Ambattur Industrial Estate Assessment Circle,
Commercial Tax Building,
3rd Floor, Room No.327, Nandanam,
Chennai-600 035.

C.SARAVANAN, J.

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