IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9762 of 2026
AND
WMP No.10535 of 2026

Srikals Graphics Private Limtied
Rep. by its Managing Director S. Kalyana Sundaram
S/o.K.Subramaniyam
A-27, SIDCO Industrial Estate,
Guindy, Chennai
Tamil Nadu 600 032

..Petitioner(s)

Vs

1. The Deputy State Tax officer
Guindy Assessment Circle,
No.253 and 255 2nd Floor,
Integrated Commercial Taxes and
Registration building, South Tower,
Nandanam, Chennai 600 035

2. The Assistant Commissioner (ST)
Guindy Assessment Circle,
No.253 and 255, 2nd Floor,
Integrated Commercial Taxes And Registration
Building South Tower Nandanam,
Chennai 600 035

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India pryaing for issuance of a writ of certiorari calling for the records of the 1st respondent in FORM GST DRC 07 order No. ZD330225218327O/2020-21 dated 21.02.2025 in connection with detailed order in GSTIN 33AAKCS3044D1ZP/2020-21 dated 21.02.2025 and quash the same.

For Petitioner(s): Mr.Chinnasamy V

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the respondents.

3.In this Writ Petition, the petitioner has challenged the impugned order dated 21.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024, 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 21.02.2025.

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 05.03.2026.

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5.At this stage, the learned counsel for the petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* 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 is ready to deposit 25% of amount."

7.Under similar circumstances, orders have been quashed and cases have been remitted back to the 2nd 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 2nd 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 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 21.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10.In case, the petitioner complies with the above stipulations, the 2nd 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 2nd 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 2nd respondent shall give due notice to the petitioner.

14.This Writ Petition stands disposed of with the above observations. No costs. Connected W.M.P. is closed.

13-03-2026

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

gya

To
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C.SARAVANAN, J.

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