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W.P.No.10638 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10638 of 2026
and
W.M.P.Nos.11540 & 11543 of 2026

Mulla Nazmuddin Sharfuddin
No.12/22, Hawker Jesson Lane,
Sevenwells,
Chennai-600 001.

... Petitioner

Vs.

Deputy Commercial Tax Officer,
Mannady-II, Chennai North
Integrated Commercial Taxes Offices Building,
Chennai (North) Division
No.32, Elephant Gate Bridge Road,
Chennai-600 003

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandams to call for the records of the impugned order u/s 73 of the GST Acts, for the financial year 2018-19, passed by the respondent in Form GST DRC-07 dated 19.01.2024 bearing Reference No.ZD3301240825898 and quash the same.

For Petitioner : Mr.Varun Ranganathan TN

For Respondent : Mr.C.Harsharaj
Special Government Pleader



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ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 19.01.2024 in FORM GST DRC-07, passed under Section 73 of the respective GST enactments for the Financial Year 2018-2019.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 07.08.2023 has been confirmed, as the petitioner failed to reply to the said show cause notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on



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6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% of the disputed tax confirmed by the impugned order dated 19.01.2024 in three equal monthly instalments and he has also made an endorsement to that effect in the court bundle and therefore, the learned counsel seeks one opportunity for de novo adjudication. The said endorsement is extracted hereunder:-

“ The petitioner agrees to pay 50% of the tax disputed in three equal monthly instalments”.

7. In view of the above, 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 three equal monthly instalments in cash 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.

8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice FORM GST DRC-01 dated 07.08.2023 together with requisite documents to substantiate the case by treating the



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impugned Order dated 19.01.2024 as an addendum to the aforesaid show cause notice.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner's bank account, if any, shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

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. This Writ Petition stands disposed of with the above directions.



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Consequently, connected miscellaneous petitions are closed. No costs.

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sr

Index:yes/no

Website:yes/no

Neutral Citation : Yes / No

To

Deputy Commercial Tax Officer,
Mannady-II, Chennai North
Integrated Commercial Taxes Offices Building,
Chennai (North) Division
No.32, Elephant Gate Bridge Road,
Chennai-600 003



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C.SARAVANAN, J.

SR

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