



WEB COPY



W.P.No.10685 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23/3/2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10685 of 2026

and

W.M.P.Nos.11604 and 11605 of 2026

M/s. Limra Enterprises
rep. By its Proprietor
Pothai Khani Ali Akbar
No.213, Chettithotam
Saidapet
Chennai 600 015.

...

Petitioner

Vs

The Assistant Commisisoner (ST)
Saidapet Assessment Circle
No.46 Mylapore Taluk Office Building
3rd Floor, Greenways Road
R.A.Puram
Chennai 600 028.

...

Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records pertaining to the impugned order passed by the respondent against the petitioner's firm vide GSTIN:33AHIPP0513C1ZZ in order Ref.No.ZD330125024688G dated 3/1/2025 for the Assessment Year 2017 – 2018 and quash the same as illegal.



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For Petitioner : Mr.K.M.Malarmannan

For Respondent : Mrs.P.Selvi, Government Advocate

ORDER

Ms.P.Selvi, 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 03.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.06.2023, wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 03.01.2025.

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 long before. However, the present Writ Petition has been filed only on 12.03.2026.



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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 *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle, which has been extracted hereunder:-

“Petitioner undertakes to pay 25% of the disputed tax.”

6. Recording the above consent given by the Petitioner, the case is remitted back to the 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 03.01.2025 as an addendum to the Show Cause Notice dated 19.06.2023.

8. 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



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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.

9. 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.

10. 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.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

23/3/2026

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Neutral Citation : Yes / No

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To

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C.SARAVANAN, J

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