IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9928 of 2026
and
WMP Nos.10730 & 10732 of 2026

Ms. LIMRA ENTERPRISES
Represented by its Proprietor Pothai
Khani Ali Akbar, No.213,
Chettithotam,Saidapet,
Chennai 600015.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Saidapet Assessment Circle, No.46,
Mylapore Taluk office Building 3rd
floor,Greenways Road R.A.Puram
Chennai-600 028.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned Assessment order dated 28.08.2024 passed against the petitioners Firm vide GSTIN33AHIPP0513CIZZ and the consequential order in DRC-07 dated 29.08.2024 in ReferenceNo.ZD3308242726834, for the Assessment year 2019-20 and Quash the same.

For Petitioner(s): K M Malarmannan

For Respondent: Mrs.P. Selvi
Government Advocate

ORDER

Mrs.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.The petitioner before this Court against the Impugned Assessment Order dated 28.08.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 30.05.2024, wherein the petitioner was called upon to file a reply and to appear for a personal hearing.

4.The petitioner appears to have send a reply on 24.07.2024 seeking time to prepare the document.

5.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 09.03.2026.

6.The leaned counsel for the petitioner further submits that on 22.04.2025, the entire disputed tax has been recovered from the petitioner's Electronic Credit Ledger. However, the learned counsel for the respondent was unable to confirm the same.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

8. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"I undertake to pay 50% of disputed tax and also Petitioner submits that the entire disputed tax amount has already been recovered i.e.199623 from the Electronic Credit Ledger of the Petitioner".*

9. 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 50% 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.Subject to verification the amount has released as sought which is above reflected in the extract of the Electronic Credit Ledger filed at page Nos.50 and 51, no further amount shall be required for the petitioner to pay.

11.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST-DRC-01 dated 30.05.2024 together with requisite documents to substantiate the case by treating the Impugned Assessment Order dated 28.08.2024 as an addendum to the Show Cause Notice dated 30.05.2024

12.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.

13.It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

14.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.

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

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

17-03-2026

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

To

The Assistant Commissioner (ST)
Saidapet Assessment Circle, No.46,
Mylapore Taluk office Building 3rd
floor,Greenways Road R.A.Puram
Chennai-600 028

C.SARAVANAN J.

kp

WP No. 9928 of 2026

17-03-2026