



WEB COPY

WP No. 10625 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10625 of 2026

and

W.M.P.Nos.11519 and 11521 of 2026

M/s.Sara Events,
Represented by its Proprietrix
Dharmarajan Anuradha,
No.58/4, Arcot Road, Virugambakkam,
Chennai-600 092.

..Petitioner(s)

Vs

The State Tax Officer,
Saligramam Assessment Circle,
No.46, Greenways Road, Mylapore,
Taluk Office Building, Room No.325,
3rd Floor, Raja Annamalai 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, to call for the records pertaining to the Impugned order passed by the Respondent against petitioner's firm vide GSTIN:33APWPA2106A2ZL in Order Reference No.ZD330925231110W dated 16.09.2025 for the Assessment Year 2021-2022 and Quash the same.

For Petitioner(s):

Mr.K.M.Malarmannan

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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 16.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.06.2025 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 16.09.2025.

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 02.03.2026.



5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax confirmed by the impugned order dated 16.09.2025 as a condition for filing an appeal before the Appellate Authority.

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 undertake to pay 25% of the disputed tax and filing the appeal before the appellate authority.”

7. The learned Government Advocate for the Respondent has no objection for the aforesaid proposal.

8. Recording the same, liberty is granted to the Petitioner to challenge the impugned order before the Appellate Authority 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. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. 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 demanded for any other tax period barring the amount demanded under the impugned Order.

11. 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.

12. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.



13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

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23-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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C.SARAVANAN, J.

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