IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12388 of 2026 and
W.MP.Nos.13544 and 13546 of 2026

Anand Engineering Works
Represented by its Managing Partner
Shri B Subramanian
25 Kamaraj 3rd Street Taas Industrial Estate
Ambattur SIDCO Chennai 98

..Petitioner(s)

Vs

State Tax Officer (ST)
Pattaravakkam Assessment Circle,
Inegrated Commercial taxes and registration department,
Room No. 415 , 4th Floor, Nandanam,
Chennai 35

..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 in impugned order in Reference No. ZD330524346451M dated 31.05.2024 on the file of the respondent herein and quash the same.

For Petitioner(s): B.Manoharan

For Respondent(s): Mrs. K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission 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 in Reference No. ZD330524346451M dated 31.05.2024 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.11.2023 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 31.05.2024.

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 26.03.2026.

5. 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 *de novo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

> "The Petitioner may be permitted to deposit 50% of tax due and case may be remanded back for fresh assessment."

7. Recording the same, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax 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 Show Cause Notice in GST DRC-01 dated 24.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 31.05.2024 as an addendum to the Show Cause Notice dated 24.11.2023.

9. 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 shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

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 Respondent 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.

01-04-2026

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

To

State Tax Officer (ST)
Pattaravakkam Assessment Circle,
Inegrated Commercial taxes and registration department,
Room No. 415 , 4th Floor, Nandanam,
Chennai 35

C.SARAVANAN, J.

nr

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