IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9718 of 2026
AND
WMP Nos.10490 & 10493 of 2026

Unisoul Enterprises
Rep. by its partner Ravi Muthukumar,
No.22/73, Brindavan Flats,
II Floor, Brindavan Street
Periyapalayathamman Koil,
West Mambalam, Chennai 600 033

..Petitioner(s)

Vs

Deputy State Tax Officer I
Ashok Nagar Assessment circle,
No.1, PAPJM Building (Annex) ,
Fifth Floor, Greams road,
Chennai 600 006

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a writ of certiorarified mandamus calling for the records of the respondent herein in impugned order in Form DRC-07 having reference No.ZD330424207765H dated 26.04.2024 for the financial year 2018-19 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner(s): Mr.Parthiban V

For Respondent(s): 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.In this Writ Petition, the petitioner has challenged the impugned order dated 26.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.01.2024, wherein, the petitioner was called upon to appear for personal hearing. However, the petitioner had not taken advantage of the same and thus, suffered the impugned order dated 26.04.2024.

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 04.03.2026.

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 the following endorsement to that effect in the Court bundle, which has been extracted hereunder:

"Petitioner is ready to deposit 50% of total disputed tax."

7.Under similar circumstances, orders have been quashed and cases have been remitted back to the respondent to pass a fresh order on terms, subject to such assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8.Therefore, to balance the interest of both parties *viz*., the assessee and the Revenue, 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.

9.Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.01.2024 together with requisite documents to substantiate the case by treating the impugned order dated 26.04.2024 as an addendum to the Show Cause Notice dated 29.01.2024.

10.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.

11.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.

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.Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

14.This Writ Petition stands disposed of with the above observations. No costs. Connected W.M.Ps are closed.

13-03-2026

Index: Yes/No
Neutral Citation: Yes/No

gya

To

Deputy State Tax Officer I
Ashok Nagar Assessment circle,
No.1, PAPJM Building (Annex) ,
Fifth Floor, Greams road,
Chennai 06

C.SARAVANAN, J.

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