IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24/3/2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10953 of 2026
and
W.M.P.Nos.11886 and 11889 of 2026

Chinnasamy Subbarayan
Proprietor of Tvl.C.Subbarayan
43 A, NA, Srikrishna Nagar
Venugopal Street, Madhavaram
Chennai 600 051. … Petitioner

Vs

Deputy Commercial Tax Officer
Manali Assessment Circle
Room No.103, No.32 Elephant Gate Bridge Road
Integrated Commercial Tax Building
Vepery
Chennai 600 003. … Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of certiorarified mandamus to call for the records on the file of the respondent leading to the issuance of impugned order passed by the respondent dated 19/2/2025 vide Ref.No.ZD330225188454C/2020-21 and quash the same and consequently direct the respondent to pass a fresh speaking order in accordance with law.

For Petitioner : Mr.A.G.Sathyanarayana

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 19/2/2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26/11/2024, 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 19/2/2025.

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 13/3/2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

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

> *"Pleased to remand back with a condition to lift bank attachment further deposit 25% on tax amount."*

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26/11/2024 together with requisite documents to substantiate the case by treating the impugned Order dated

19/2/2025 as an addendum to the Show Cause Notice dated 26/11/2024.

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 if any, 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 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.

24/3/2026

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Neutral Citation : Yes / No

To

Deputy Commercial Tax Officer
Manali Assessment Circle
Room No.103, No.32 Elephant Gate Bridge Road
Integrated Commercial Tax Building
Vepery
Chennai 600 003.

C.SARAVANAN, J

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