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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9487 of 2026
and
WMP Nos.10221 & 10223 of 2026

Kannadhasan Sathya Priya
Proprietor of Ohm Namah Shivaya Enterprises,
No.66,Tiny Sector,
Ambattur Industrial Estate, Chennai 600 058.

Petitioner(s)

Vs

The State Tax officer
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Room No.324, Nandanam,
Chennai 600 035.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records culminating Order No.ZD331025384048I dated 31.10.2025 passed by the respondent and quash the same as per se illegal.

For Petitioner(s): Mr.K.Chandrasekaran

For Respondent: Mr.C.Harsha Raj
Special Government Pleader

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ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 31.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 06.06.2025, 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 31.10.2025.

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. 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 10% of the disputed tax as a condition for *de novo* adjudication.

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

> *"The Petitioner is willing to deposit 10% of the disputed tax demand as per render justice."*

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 10% 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 10% 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 06.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated

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31.10.2025 as an addendum to the Show Cause Notice dated 06.06.2025.

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 10% 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.

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

11-03-2026

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

To
The State Tax officer
Ambattur Industrial Estate Assessment Circle,
Integrated Commercial Taxes Building,
3rd Floor, Room No.324, Nandanam,
Chennai 600 035.

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C.SARAVANAN J.
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