IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9777 of 2026
AND
WMP.Nos.10555 & 10556 of 2026

Thirumalaiswamy Chettiyar Krishnaswamy
(Trade Name P.T.Krishnaswamy)
Rep. by its proprietor
15/2, Chella Pillayar Koil Street, Royapettah,
Chennai, Tamil Nadu 600 014

..Petitioner(s)

Vs

Commercial Tax Officer
Thiruvallikeni South -I
Chennai South, Tamil Nadu

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for a writ of certiorari, calling for the records of Order of Assessment in DRC-07 bearing Reference ZD3312252695294 in GSTIN/ID33AAOPK 5184D1ZP/APR 2021-MAR 2022 dated 17.12.2025 passed by the respondent and to quash the same.

For Petitioner(s): Mr.P.Shivani

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, 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 respondents.

3.In this Writ Petition, the petitioner has challenged the impugned order dated 17.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 04.09.2025, 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 17.12.2025.

4.The present Writ Petition has been filed on 05.03.2026, within the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017.

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.

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:

"The petitioner is ready to pay 10%."

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 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 04.09.2025 together with requisite documents to substantiate the case by treating the impugned order dated 17.12.2025 as an addendum to the Show Cause Notice dated 04.09.2025.

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.

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

Commercial Tax Officer
Thiruvallikeni South -I
Chennai South Tamil Nadu

C.SARAVANAN, J.

gya

WP No. 9777 of 2026

13-03-2026