IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9920 of 2026
and WMP Nos.10718 & 10719 of 2026

Srinivas Agro Service
Represented by its PROPRIETOR
Mr. RAMESH KUMAR
No. 1/75, Pulicat Main Road,
Medur, Tiruvallur- DT- 601 204.

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Ponneri Assessment Circle, Survey
No.1275/3, Integrated Commercial
Taxes Building, First Floor, Room
No.106, No.32, Elephant Gate Bridge
Road, Vepery, Chennai-600 003.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ o f Certiorari, calling for the records of the Respondent impugned order in Reference Number ZD 330 225 174 5679/2020-21 DATED 18.02.2025 and quash the same.

For Petitioner(s): Ms.V.Vijayalakshmi

For Respondent: Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, 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 18.02.2025, 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 18.02.2025.

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 09.03.2026.

5.The learned counsel for the petitioner fairly concealed 25% of the disputed tax confirmed in the impugned order.

6.The learned counsel for the respondent has no objection for remitting the case back to the respondent subject to the petitioner depositing 25% of the disputed tax as a condition for *denovo* adjudication.

7.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.

8. Recording the submission of the learned counsel for the petitioner and the learned counsel for the respondent, the case is remitted back to the respondent to pass denova order in view of the impugned order dated 18.02.2025.

9.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.

10.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 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.

11.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 18.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

12. 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.

13.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.

14. 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.

15.Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

17-03-2026

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

To
The Assistant Commissioner (st)
Ponneri Assessment Circle, Survey No.1275/3, Integrated Commercial Taxes Building, First Floor, Room No.106, No.32, Elephant Gate Bridge Road, Vepery, Chennai-600 003.

C. SARAVANAN. J

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