IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No.10810 of 2026
and WMP Nos.11748 & 11750 of 2026

M/S.Sri Dhanam Company
Rep by its Partner Ms. B. Ambika, New No. 57,
Old No 30, Coral Merchan Street Mannady,
Chennai- 600001

..Petitioner(s)

Vs

Deputy Commercial Tax Officer (ST)
Muthialpet Assessment Circle
Integrated Commercial Taxes Building
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 of Certiorari, to call for the records of the Respondent in Form GST DRC-07 bearing Reference No. ZD33082490145C dated 30.08.2024, together with the consequential Order passed under Section 73 in GSTN: 33ABLFS9302F1Z7/2019-2020 and quash the same as it has been passed in gross violation of principles of natural justice.

For Petitioner(s):	Mr.Viyyash Kumar for Mr.Rupesh Sharma
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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.03.2024 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 30.08.2024.

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 long before. However, the present Writ Petition has been filed only on 13.03.2026.

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 *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 in the Court bundle which has been extracted hereunder:-

> *"The Petitioner shall pay and comply the deposit amount and it is prayed that the subsequent attachment of property and Bank account may be lifted. The Petitioner will deposit 50% in WP No.10810/2026."*

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 19.03.2024.

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 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.

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.

18-03-2026

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

GBI

To
The Assistant Commissioner (ST)
Muthialpet Assessment circle
Integrated commercial Taxes Building
NO.32, Elephant Gate Bridge Road
Vepery, Chennai-600 003

C.SARAVANAN, J.

GBI

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