WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9714 of 2026
and
WMP Nos. 10483 & 10486 of 2026

Jay Kay Trans
Represented by its Proprietor
Mr.Gokulram Shanmugam Kantharajan
No.9/11, First Floor, Valarmathi Nagar,
2nd Street, Kolathur,
Chennai, Tamil Nadu 600 099.

Petitioner(s)

Vs

The State Tax Officer,
Perambur Assessment Circle,
Room No.214, Second Floor,
CT- Annex Building, Greams Road,
Chennai, Tamil Nadu 600 006.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorari, to call for the impugned order of the Respondent passed in GSTIN:33BYXPS6648Q2ZZ/2021-22 dated 05-12-2025 and quash the same.

For Petitioner(s): Mr.Danish UR Rahman

For Respondent: Mr.T.N.C.Kaushik
Additional Government Pleader

https://www.mhc.tn.gov.in/judis

WEB COPY

ORDER

The petitioner is before this Court against the impugned order dated 05.12.2025, whereby the proposal in the Show Cause Notice in Form DRC-01 dated 20.09.2025 has been confirmed for the tax period April 2021 to March 2022 in the absence of the reply to the show cause notice.

2. Challenge to the impugned order is primarily on the ground that on the same date yet another order came to be passed in response to the Show Cause Notice in Form DRC-01 dated 30.09.2025.

3. It is submitted by the learned counsel for the petitioner that the proceedings initiated pursuant to the Show Cause Notice dated 30.09.2025 was dropped taking note of the compliance report filed at the time of intimation in Form GST ASMT-10 dated 20.08.2025. Relevant portion of the order dated 05.12.2025 is extracted hereunder:

> "Accordingly, a Form GST ASMT-10 issued on 20.08.2025 and show cause notice was issued on dated 20.09.2025 along with personal hearing opportunity. Further, the records submitted by the taxpayer substantiate that the discrepancies noted earlier were already examined and resolved by this office. It is also noted that the notice was inadvertently uploaded twice due to a clerical error. Issued DRC01 Notice Vide ARN No.**AD330925047656P/30-09-2025 and Issued DRC 07 order No.<u>ZD331225074580L/05-12-2025.</u> <u>(Duplicating)</u>**

https://www.mhc.tn.gov.in/judis

3.1. The learned counsel for the petitioner further submitted that the proceedings were dropped after the reply filed by the petitioner was examined and in view of the same, the Impugned Order in response to the show cause notice in Form DRC-01 dated 20.09.2025 cannot be countenanced.

4. It is clear that another order was passed subsequently on 05.12.2025 and uploaded later at 11.05 a.m., subsequent to the uploading of the impugned order at about 10.52 a.m. Thus, there is no scope for concluding that the demand has been dropped based on the intimation in Form GST ASMT-10 and the explanation given by the petitioner.

4.1 In fact, the order clearly states that the proceedings were subsequently dropped in respect of the duplication arising out of the wrong uploading of the notice twice. However, considering the fact that the amount involved in both the proceedings are same, I am inclined to remit the case to the Respondent to pass a fresh order on merits.

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 *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle, which has been extracted hereunder:-

https://www.mhc.tn.gov.in/judis

WEB COPY

> *"I may be permitted to pay 10% tax demand of the impugned order as a pre-deposit to remit the case back to the adjudicating authority."*

6. 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 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.

7. 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.

8. 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.

9. In case the Petitioner fails to comply with any of the stipulations, the

https://www.mhc.tn.gov.in/judis

WEB COPY

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.

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

11. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

18-03-2026

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

To
The State Tax Officer,
Perambur Assessment Circle,
Room No.214, Second Floor,
CT- Annex Building, Greams Road,
Chennai, Tamil Nadu 600 006.

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN J.
jd

WP No. 9714 of 2026

18-03-2026

https://www.mhc.tn.gov.in/judis