IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

WP No. 9906 of 2026
AND
WMP Nos.10700 & 10702 of 2026

M/S. Shree Jain Creations
Represented by its Proprietor
Reshmi OM Prakash,
No. 29, 16A, Duraiswamy Pillai Street West,
Tambaram, Chennai- 600045

..Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC)
Tambaram Assessment circle,
Room No. 229 , 2nd Floor,
Integrated Commercial Taxes Offices,
Nandanam, Chennai-600 035

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorarified Mandamus calling for the records relating to the impugned Order bearing reference number ZD330225167733F dated 18.02.2025 passed by the respondent and quash the same and consequently directing the respondent to release the bank account of the petitioner.

For Petitioner(s): Ms.K.Aarthy

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 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 06.03.2026.

5.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 *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 undertakes to pay 25% of the tax demanded in impugned order dt.18.2.25 to get it remanded back to adjudicating authroity."*

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 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.

8.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.

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 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.

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 W.M.Ps. are closed.

18-03-2026

Index: Yes/No
Neutral Citation: Yes/No

gya

To

Assistant Commissioner (ST) (FAC)
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C.SARAVANAN, J.

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