IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 23-03-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 10619 of 2026**
**and**
**W.M.P.Nos.11510 and 11512 of 2026**

Green Spring Petro Pvt Ltd,
Registered office at No.58, 2nd floor,
Venkatesan Street,
Kancheepuram Tamil nadu-600 045,
Rep.by its Director
Mr.Jobin Jacob.

..Petitioner(s)

Vs

The Assistant commissioner (ST)(FAC),
Tambaram Assessment circle,
Commercial Taxes Department,
Room No.342, 3rd Floor, Nandanam,
Integrated Commercial Taxes Building,
Chengalpattu District,
Tamil Nadu, pin-600 035

..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 leading to Impugned order in FORM GST DRC-07 Ref No.ZD330424165099B and in GSTIN:33AAGCG4689J1Z7/2018-2019 dated 22.04.2024 passed under Section 73 (5) of GST Act by the respondent and quash the same.

For Petitioner(s): Mr.K.T.Saju

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 22.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.12.2023 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 22.04.2024.

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. The present Writ Petition has been filed only on 05.03.2026.

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.

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:-

> *"Petitioner is ready and willing to deposit 50% of disputed tax liability of Rs.9,44,343/-".*

7. Recording the above submission, 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 28.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 22.04.2024 as an addendum to the Show Cause Notice dated 28.12.2023.

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.

**23-03-2026**

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

The Assistant commissioner (ST)(FAC),
Tambaram Assessment circle,
Commercial Taxes Department,
Room No.342, 3rd Floor, Nandanam,
Integrated Commercial Taxes Building,
Chengalpattu District,
Tamil Nadu, pin-600 035.

**C.SARAVANAN, J.**

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