IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12484 of 2026
and
W.M.P.Nos.13651 and 13652 of 2026

M/s.Elegant Business Associates,
Represented by its Partner
Ali Akbar ... Petitioner

Vs.

Superintendent of GST & Central Excise,
Chennai North Commissionerate,
Egmore Division,
Range-II, 1st Floor,
Newry Towers,
No.2054 I,
Anna Nagar,
Chennai – 600 040. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned Assessment Order dated 23.12.2025 vide DIN-20251259TK000000B47F, and its consequential DRC-07 dated 25.12.2025 vide Reference No.ZD3312253871885 issued by the Respondent and quash the same as arbitrary.

For Petitioner : Mr.A.Abdul Rahman

For Respondent : Mr.A.P.Srinivas
Senior Standing Counsel
Mr.T.Nalinidhar
Junior Standing Counsel

ORDER

Mr.A.P.Srinivas, learned Senior Standing Counsel and Mr.T.Nalinidhar, learned Junior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order-in-Original No.224/2025-26 (GST) bearing DIN-20251259TK000000B47F dated 23.12.2025 along with the consequential summary of the order in FORM GST DRC-07 bearing Ref.No.ZD3312253871885 dated 25.12.2025 of the Respondent, which was preceded by a Show Cause Notice in SCN No.731/2025-26-HPU dated 28.06.2025 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 23.12.2025.

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. The present Writ Petition has been filed only on 26.03.2026.

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 *de novo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

> "I may be permitted to remit 10% of disputed tax."

7. In view of the above, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash 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 SCN No.731/2025-26-HPU dated 28.06.2025 together

with requisite documents to substantiate the case by treating the impugned Order dated 23.12.2025 as an addendum to the Show Cause Notice dated 28.06.2025.

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 shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

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.

02.04.2026

Neutral Citation : Yes / No

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To:

Superintendent of GST & Central Excise,
Chennai North Commissionerate,
Egmore Division,
Range-II, 1st Floor,
Newry Towers,
No.2054 I,
Anna Nagar,
Chennai – 600 040.

C.SARAVANAN, J.

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