IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11545 of 2026
and
WMP Nos.12596 & 12597 of 2026

Tvl.SANTHOSH AND CO
(rep by its Proprietor
Mrs.Vadivel Yamuna),
24, G. N. T. Road, Moolakadai,
Chennai, 600060.

..Petitioner(s)

Vs

The Commercial Tax Office
Madhavaram Assessment Circle
Room No.105, First Floor,
Integrated Commercial Taxes,
Building, Wall Tax Road, Chennai-03.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in the impugned order in FORM GST DRC 07 with Reference No. ZD330623142313U dated 30.06.2023 along with the detailed order in GSTIN/33ACIPY3171G1ZG/ 2020-21 dated 30.06.2023 for the tax period April 2020 - March 2021 and quash the same.

For Petitioner(s): Mr. S. Kamala Kanth

For Respondent(s): Mrs. P. Selvi,
Government Advocate

ORDER

Mrs. P. Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 30.06.2023 in Form GST DRC - 07, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.08.2022 in the absence of Petitioner's reply.

4. The Petitioner was also issued with Reminders on 09.02.2023, 05.04.2023 and 21.06.2023, which called upon the Petitioner to appear for a personal hearing. The Petitioner had not appeared for the personal hearing fixed on 15.02.2023, 12.04.2023 and 26.06.2023 and thus, suffered the Impugned Order.

5. 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 06.03.2026.

6. The learned counsel for the Petitioner submitted that the amount stated in the Impugned Order dated 30.06.2023 has already been recovered from the Petitioner's Electronic Liability Ledger on 15.10.2025.

7. The learned Government Advocate for the Respondent was unable to confirm the same.

8. On perusal of the typed set of papers filed along with this Writ Petition, a *prima facie* case is made out that the amount has been recovered. However, the same will be subject to the verification.

9. In view of the above, the Impugned Order dated 30.06.2023 is set aside and the case is remitted back to the Respondent for fresh consideration as a condition for *de novo* adjudication. 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.

10. In the event of the amount has already been recovered on 15.10.2025 from Electronic Liability Ledger, no further amount shall be required to be pre-deposited as a condition for *de novo* adjudication.

11. In case, if it is found that the amount has not been recovered as stated above, the Petitioner shall deposit the entire disputed tax as confirmed in the Impugned Order, as a condition for *de novo* adjudication.

12. Within such time, the Petitioner shall submit a proper reply to the Show Cause Notice in GST DRC-01, dated 25.08.2022 together with requisite documents to substantiate the case, by treating the Impugned Order as addendum to the Show Cause Notice, within a period of thirty (30) days from the date of receipt of a copy of this order.

13. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

14. It is made clear that such lifting of bank attachment is subject to the Petitioner submitting the reply to the Show Cause Notice as ordered above and the Petitioner is not being in arrears of any other amount for any other tax period barring the amount demanded under the Impugned Order.

15. 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.

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

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

26-03-2026

Neutral Citation: Yes/No

klt

To

The Commercial Tax Office
Madhavaram Assessment Circle,
Room No.105, First Floor, Integrated Commercial Taxes,
Building, Wall Tax Road, Chennai-03.

C.SARAVANAN, J.

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