IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11384 of 2026
and
WMP Nos.12382 & 12384 of 2026

Tvl. SANTHOSH & 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-600 003

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in the impugned order in FORM GST DRC 07 with Reference No. ZD330125243864H dated 27.01.2025 along with the detailed order in GSTIN /33ACIPY3171G1ZG/ 2017-18 dated 27.01.2025 for the tax period July 2017-March 2018 and quash the same.

For Petitioner(s): Mr.Kamala Kanth S

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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 01.08.2024 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 27.01.2025.

4. The Petitioner was also issued with three Reminders on 20.09.2024, 07.10.2024 & 04.11.2024 respectively which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 25.09.2024. Thus, the impugned Order has been passed.

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 long before. However, the present Writ Petition has been filed only on 18.03.2026.

6. The learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle bundle which has been extracted hereunder:-

> *"Accept the 25% of Tax amount it's subject to verified order is Accepted."*

7. The learned counsel for the Petitioner would further submit that certain recoveries have been effected and, therefore, the same may be adjusted towards the aforesaid 25% pre-deposit.

8. The learned counsel for the Respondent has no objection, however, would submit that this may be subject to verification.

9. In view of the above, the case is remitted back to the respondent to pass a fresh order on merits subject to 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.01.2025 as an addendum to the Show Cause Notice dated 01.08.2024.

11. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

12. In case, the amount recovered more than 25% of the disputed tax no further pre-deposit will be required.

13. 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.

14. 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.

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. Connected Writ Miscellaneous Petitions are closed.

25-03-2026

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

GBI

To

The Commercial Tax office
Madhavaram Assessment circle
Room No.105, First floor, Integrated commercial Taxes building wall Tax Road,
Chennai-600 003

C.SARAVANAN, J.

GBI

WP No. 11384 of 2026
and
WMP Nos.12382 & 12384 of 2026

25-03-2026