IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11451 of 2026
and
W.M.P.Nos.12481 and 12484 of 2026

Tvl.Santhosh & Co
rep.by its Proprietor
Mrs.Vadivel Yamuna
24 G.N.T Road, Moolakadai
Chennai 600 060. … Petitioner

Vs

The Commercial Tax Office
Madhavaram Assessment Circle
Room No.105 First Floor
Integrated Commercial Taxes Building
Wall Tax Road
Chennai 600 003. … Respondent

Writ Petition is 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 in the impugned order in FORM GST DRC – 07 with Reference No.ZD330225181197F dated 19.2.2025 for the tax period April 2020 – March 2021 and quash the same.

For Petitioner : Mr.S.Kamalakanth

For Respondent : Mrs.P.Selvi
Government Advocate

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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 19.2.2025, which was preceded by a Show Cause Notice in FORM GST DRC – 01 dated 25.11.2024, 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 19.2.2025.

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 18.03.2026.

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 *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle, which has been extracted hereunder:-

> *“Accept the 25% of tax amount it is subject to verified tax amount order is accepted.*

6. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC – 01 dated 25.11.2024, together with requisite documents to substantiate the case by treating the impugned Order dated 19.2.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. 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.

9. 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.

10. 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.

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

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

25.03.2026

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Neutral Citation : Yes / No

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

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W.P.No.11451 of 2026

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