IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10550 of 2026
and
W.M.P.Nos.11430 and 11431 of 2026

M Raghavan
Proprietor of tvl Lakshmi co
No 14, Annai Theresa street,
Gangai nagar kallikuppam ambattur,
Tiruvallur 600058

..Petitioner(s)

Vs

1. The Deputy state tax officer
   Thirumullaivoyal Assessment Circle,
   Wall Tax Road,
   Chennai-600 003
2. The Deputy Commissioner (ST)
   Avadi Zone
   No 32, integrated Commercial Taxes Building
   Elephant Gate Bridge Road
   Chennai 600 003

..Respondent(s)

Prayer: This Writ petition is filed under Article 226 of the constitution of India calling for the records culminating Order No. ZD3308241506691 dated 19.08.2024 passed by the 1st respondent and quash the same as per se illegal

For Petitioner : Mr.K. Chandrasekaran

For Respondents : Mr.C.Harsharaj,
Special Government Pleader

ORDER

Mr.C.Harsharaj,Special Government Pleader takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **19.08.2024**, which was preceded by a Show Cause Notice in GST DRC-01 dated 2**3.05.2024 whe**rein 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 **19.08.2024**.

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 **06.03.2026**.

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:-

> ***"The Petitioner undertakes to deposit the disputed tax 50% of the sum."***

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the First Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the First **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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **23.05.2024** together with requisite documents to substantiate the case by treating the impugned Order dated **19.08.2024** as an addendum to the Show Cause Notice dated 2**3.05.2024**.

10. In case the Petitioner complies with the above stipulations, the First 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.

11. 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.

12. In case the Petitioner fails to comply with any of the stipulations, the first 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.

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

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

13.03.2026

Neutral Citation: Yes / No
smn

To:

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   Thirumullaivoyal Assessment Circle,
   Wall Tax Road,
   Chennai-600 003

The Deputy Commissioner (ST)
Avadi Zone
No 32, integrated Commercial Taxes Building
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C.SARAVANAN, J.

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