IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11444 of 2026
and WMP.Nos.12469 and 12473 of 2026

Tvl Marudhar Agencies
(Represented by its Proprietor, Mr. L. Anil Kumar
Kothari),
32/52, Balaji Complex,
Strotten Muthiah Mudali Street,
Sowcarpet, Chennai 600 001.

..Petitioner(s)

Vs

The Deputy State Tax Officer -1
Sowcarpet Assessment Circle,
No.32, Integrated Commercial Taxes,
Office Complex, Elephant Gate Bridge Road,
Chennai-600 003

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for the records on the files of the Respondent herein in his proceeding in FORM GST DRC 07 with Reference No. ZD330325057623J dated 11.03.2025 along with detailed order in GSTIN 33AQTPK8655N1ZW/2022-23 dated 11.03.2025 for the tax period APR 2022 MAR 2023 and quash the same.

For Petitioner(s): M/s. B. Syed Abdul Wakeel

For Respondent(s): Mr.C.Harsharaj, Special Government Pleader

ORDER

Mr. C. Harsharaj, Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 11.03.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.12.2024, and subsequent reminder notices dated 20.01.2025, 31.01.2025, and 26.02.2025, 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 11.03.2025.

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:-

“As per instructions by client, I am ready to deposit 25% of disputed tax.”

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 GST DRC-01 dated 12.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 11.03.2025 as an addendum to the Show Cause Notice dated 12.12.2024.

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.

25-03-2026

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

GBI

To
The Deputy State Tax Officer -1
Sowcarpet Assessment Circle,
No.32, Integrated Commercial Taxes,
Office Complex, Elephant Gate Bridge Road,
Chennai-600 003

C.SARAVANAN, J.

GBI

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