IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10379 of 2026
and
W.M.P.Nos.11242 and 11244 of 2026

Tvl.Mahalakshmi Agencies,
Represented by its Proprietrix, Ms.K.Mahalakshmi
No.2, NA R.P.Road, Nehru Nagar, Chennai-600 044. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Chrompet Assessment Circle
Room No.306, 3rd Floor, Mylapore Taluk Office Building
Greenways Road, R.A.Puram, Chennai-600 028. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in Order passed by the Respondent vide GSTIN:33AKPPM5547F1ZY/2021-22 along with DRC 07 Ref No.ZD331225140595J both dated 09.12.2025 and quash the same as arbitrary, bad in law and consequently direct the respondent to hear the case on merits.

For Petitioner : Mr. M. Narasimha Bharathi

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

O R D E R

Mr. C. Harsharaj, learned 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 09.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.06.2025, 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 09.12.2025.

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 but within condonable period of limitation. The present Writ Petition has been filed only on 11.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"Willing to pay 10% of the disputed demand"*

7. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.06.2025, together with requisite documents to substantiate the case, by treating the Impugned Order dated 09.12.2025 as an addendum to the Show Cause Notice dated 19.06.2025.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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 dated 09.12.2025.

11. 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.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

17.03.2026

Neutral Citations: Yes/No
klt

To

The Assistant Commissioner (ST)
Chrompet Assessment Circle
Room No.306, 3rd Floor,
Mylapore Taluk Office Building
Greenways Road, R.A.Puram,
Chennai-600 028.

C.SARAVANAN, J.

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