IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.12028 of 2026
and
W.M.P.Nos.13126 & 13127 of 2026

Tvl. Good Trans Logistics,
(Represented by its Proprietor Mr.L.Xaviour),
Old No. 29, New No. 61, Moore Street,
George Town, Chennai - 600 001.

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC),
Harbour Assessment Circle,
Room No.326, 3rd floor, Integrated Commercial
Taxes building, Elephant Gate Bridge Road,
Vepery, Chennai - 600 003.

..Respondent

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 his proceeding in FORM GST DRC - 07 with Reference No. ZD331225408350Y dated 27.12.2025 issued along with detailed order in GSTIN/33AAAPX3523D1Z3/2021-22 dated 27.12.2025 for the tax period APR 2021 MAR 2022 and quash the same

For Petitioner	:	Mr.B Syed Abdul Wakeel
For Respondent	:	Mr.V.Prashanth Kiran, Government Advocate.

ORDER

Mr.V.Prashanth Kiran, 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 27.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.09.2025 wherein 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 27.12.2025.

4. The Petitioner was also issued with Reminders on 05.11.2025, 21.11.2025 and 02.12.2025, 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 14.11.2025, 29.11.2025 and 17.12.2025. 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. The present Writ Petition has been filed only on 24.03.2026 within the condonable period of limitation.

6. 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.

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

> *“Agreed for 10% deposit”*

8. Recording the above submission, the case is remitted back to the second 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2025 as an addendum to the Show Cause Notice dated 29.09.2025.

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

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 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 second 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.

30.03.2026

Speaking/Non-speaking order
kmm

To

The Assistant Commissioner (ST) (FAC),
Harbour Assessment Circle,
Room No.326, 3rd floor, Integrated Commercial Taxes building, Elephant Gate Bridge Road,
Vepery, Chennai - 600 003.

C.SARAVANAN, J.

kmm

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