IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13196 of 2026 and
W.M.P.Nos.14466 and 14467 of 2026

M/s. Sri Gemini Enterprises
Rep. by its Proprietor J.Ramachandran,
No.8, Manigandan Street, 3rd Lane,
Old Washermanpet,
Chennai 600 021

..Petitioner(s)

Vs

1. The Commercial Tax Officer (State)
   Royapuram Assessment Circle,
   Integrated Commercial Taxes Building,
   Chennai North Division,
   No.32, Elephant Gate Bridge Road,
   Vepery,
   Chennai-600 003
2. The Assistant Commissioner (ST)
   Royapuram Assessment Circle,
   Integrated Commercial Taxes Building,
   Chennai North Division,
   No.32, Elephant Gate Bridge Road,
   Vepery,
   Chennai-600 003

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India calling for the records in connection with Impugned Assessment Orders bearing Ref No ZD330225228055T dated 22.02.2025 for the financial year 2020- 2021 issued by the 2nd respondent and quash the same

For Petitioner(s): Kathiresan K
CH.Mohith Sai
R.Vishva Priyan
V.Swetha

For Respondent(s): Mrs. P.Selvi, Government Advocate

ORDER

Mrs.P.Selvi, Government Advocate takes notice on behalf of 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 **22.02.2025,** which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not taken advantage of the same and has thus, suffered the impugned Order dated 2**2.02.2025.**

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. The present Writ Petition has been filed only on **01.04.2026.**

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.

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

"Agreed to pay 25% of the disputed tax amount"

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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 2**6.11.2024** together with requisite documents to substantiate the case by treating the impugned Order dated 2**2.02.2025** as an addendum to the Show Cause Notice dated **26.01.2024.**

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 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.

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. Connected Writ Miscellaneous Petitions are closed.

09-04-2026

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

To

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C.SARAVANAN, J.

smn

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