IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11597 of 2026
and WMP Nos.12646 & 12647 of 2026

A G Shijo
Sole Proprietor of Legend Electricals,
No 60/130 Navaneedhan Complex,
Purasawakkam High Road,
Purasawakkam, Chennai 600 007

Petitioner(s)

Vs

The State Tax Officer
Group -III, Intelligence -I,
Chennai-600 006.

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records leading to the issuance of assessment order bearing reference GSTIN 33BCYPS0103B1ZX/2021-22 dated 16.09.2025 passed by the Respondent and quash the same.

For Petitioner(s): Ms. Chandrika B

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mrs. P.Selvi, 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.The petitioner before this court against the Impugned Order dated 16.09.2025 whereby the proposal in Show Cause Notice in FORM GST DRC-01 dated 31.07.2024 issued for the tax period April 2021 - March 2022 has been confirmed under Section 73 of the CGST Act, 2017 in absence of a reply to the said Show Cause Notice.

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 18.03.2026.

5.The learned counsel for the Petitioner submits that almost 25% disputed tax has been recovered/paid for from the Petitioner's Electronic Credit Ledger and Cash Ledger. The learned counsel for the respondent is however unable to confirm the same. The learned counsel for the petitioner submits that the petitioner was substantiate the same before the respondent.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC-01 dated 31.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 16.09.2025 as an addendum to the Show Cause Notice dated 31.07.2024

7.Needless to state, any amount recovered from the Petitioner towards the tax liability shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

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. 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.

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

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

25-03-2026

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

To

The State Tax Officer
Group -III, Intelligence -I,
Chennai-600 006

C.SARAVANAN J.

kp

WP No. 11597 of 2026

25-03-2026