IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10623 of 2026
and
W.M.P.Nos.11520 and 11522 of 2026

Shri Asera Bijhani Co
Rep. by its Proprietrix,
Janakidevi Asera,
Old No.18, New No. 30,
Thiruvengadam 1st Street,
Ayodhya Mandapam, West Mambalam,
Chennai 600 033.

..Petitioner(s)

Vs

1. State Tax Officer,
   T Nagar Assessment circle,
   No.46, Greenways Road,
   Raja Annamalaipuram,
   Chennai-600 028.

2. Deputy Commissioner (CT),
   GST Appeal - Chennai Central,
   Greams Road, PAPJM Building,
   3rd Floor, Chennai 600 006.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 73 dated 21.02.2025 having Reference No. ZD330225215352Y passed by the 1st respondent for the financial year 2020-21 and Appeal rejection order having Reference No.ZD3312252158230 dated 15.12.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and thereby directing to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner(s):	Mr.M.Govindarajan
For Respondent(s):	Mrs.P.Selvi Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 21.02.2025, 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 take advantage of the same and has thus suffered the impugned Order dated 21.02.2025.

4. The Petitioner was also issued with Reminders on 28.12.2024, 20.01.2025 and 21.02.2025, 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 07.01.2025, 27.01.2025 and 21.02.2025. 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 long before. However, the present Writ Petition has been filed only on 11.03.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 15% of the disputed tax over and above 10% already pre-deposited at the time of filing of an appeal against the order dated 21.02.2025 passed by the 1st Respondent before the 2nd Respondent as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

7. Recording the above, order passed by the 2nd Respondent on 15.12.2025 rejecting the Petitioner's appeal dated 12.11.2025 against the order dated 21.02.2025 is quashed and the case is remitted back to the 2nd Respondent

to pass a fresh order on merits subject to the Petitioner depositing another 15% of the disputed tax over and above 10% already pre-deposited at the time of filing of an appeal 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. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 21.02.2025, the same shall be set off against the pre-deposit of 15% as ordered above.

9. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 15% 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 2nd 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 2nd 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.

23-03-2026

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

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   Chennai-600 028.

2. Deputy Commissioner (CT),
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C.SARAVANAN, J.

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