IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18/3/2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11183 of 2026
and
W.M.P.Nos.12175 and 12176 of 2026

S R S Agencies
rep. By its Proprietor
Mrs.Ramesh Kamatchi
No.139/70, Paper Mills Road
Perambur
Chennai 600 011. … Petitioner

Vs

The Commercial Tax Officer
Perambur Assessment Circle
Commercial Taxes Department
No.1 Greams Road, Annex
2nd Floor, Thousand Lights
Chennai 600 099. … Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified mandamus to call for the records relating to the impugned order in Form GST DRC – 07 vide Ref.No.ZD330824113722M dated 14/8/2024 passed by the respondent against the petitioner in GSTIN: 33BRLPK3669L1Z9 and quash the same as illegal and unsustainable and to direct the respondent to remand back Form FST DRC – 07 vide Ref.No.ZD330824113722M dated 14/8/2024 for opportunity of personal hearing.

For Petitioner : Mr.Aryan Suresh

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 14.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.03.2024, 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 14.08.2024.

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. However, 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 50% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle, which has been extracted hereunder:-

> *"The Petitioner is willing to pay 50% of disputed tax liability within three months and the matter shall be remanded back."*

6. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 14.08.2024 as an addendum to the Show Cause Notice dated 19.03.2024.

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. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

10. 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.

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

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

18.03.2026

jai

To

The Commercial Tax Officer
Perambur Assessment Circle
Commercial Taxes Department
No.1 Greams Road, Annex
2nd Floor, Thousand Lights
Chennai 600 099.

C.SARAVANAN, J

jai

W.P.No.11183 of 2026

18.03.2026