IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11598 of 2026
AND
WMP Nos. 12649 & 12648 of 2026

MM Imports
Represented by its Partner,
Mr. Kaja Mohideen
No19/24, Ramana Nagarperambur, Jawahar Street,
Chennai 600 039.
Residence -
No. 797, 29th Street TNHB, Korattur,Chennai 600 080.

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC)
Villivakkam Assessment Circle,
No.315, III Floor,
PAPJM Annex Building Greams Road,
Chennai-600 006

..Respondents

PRAYER:Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the Respondent and to quash the impugned assessment order dated 01.12.2025 bearing no. 33AALPM4976A3ZO/2021-22 passed by the Respondent.

For Petitioner(s): Mr.J Ashish

For Respondent(s): Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. Learned counsel for the Petitioner fairly concedes that the petitioner will deposit 10% of the disputed tax which the petitioner would have been otherwise required to pre-deposit and the petitioner filed an appeal before the appellate authority under Section 107 of the respective GST Enactments against the impugned order dated 01.12.2005.

4. The consent of the learned counsel for the Petitioner reads as under:

> *"The Petitioner have consented to deposit 10% of the disputed tax and as per his instructions the petitioner have consented and endorsed by the Counsel."*

5. 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 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.

6. Within such time, the Petitioner shall also file a reply to the Show

Cause Notice in FORM GST DRC-01 dated 20.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 01.12.2025 as an addendum to the Show Cause Notice dated 20.09.2025.

7. 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 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.

8. 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.

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.

C.SARAVANAN J.

gv

11. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

26-03-2026

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

To

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