IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11450 of 2026
and
WMP Nos.12478 & 12479 of 2026

M/s.TAHA ENTERPRISES
Rep. by its Proprietor M.Tanveer Ahmed,
No.20/16, Covelong Muthu Street,
Chennai-600 003

..Petitioner(s)

Vs

1. The Superintendent of CGST and Central Excise
   Range-V, Parrys Division,
   Chennai North Commissionerate,
   1st Floor Newry Towers, No.2054-I, II Avenue,
   Anna Nagar, Chennai-600 040

2. The Assistant Commissioner (ST) (FAC)
   Vepery Assessment Circle,
   No.A-110, First Floor, CT Annex Building,
   Greams Road, 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 the records of the first respondent in his proceedings in Original-in-Original No.109/2024, quash the order dated 31.12.2024 passed therein

For Petitioner(s): Mr.P.V.Sudakar

For Respondent(s): Mr.Su.Srinivasan
Senior Standing Counsel for R1
Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.Su.Srinivasan, learned Senior Standing Counsel takes notice for the 1st Respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the 2nd Respondent.

3. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner, the learned Senior Standing Counsel for the 1st Respondent, and the learned Government Advocate for the 2nd Respondent.

4. The Petitioner is before this Court challenging the impugned order in Original Number 109/2024 dated 31.12.2024, whereby the proposal in Show Cause Notice No.458/2024-25 dated 01.08.2024 has been confirmed.

5. The specific case of the Petitioner is that the impugned order was passed in gross violation of the principles of natural justice. Despite the Petitioner filing a reply on 14.08.2024 which was duly acknowledged in Form GST DRC-06 the impugned order erroneously recorded that the Petitioner failed to file a reply or appear in person for the hearing.

6. Having considered the submissions made by the learned counsel for the Petitioner and the learned counsels for the Respondents and having perused the impugned order, it is evident that personal hearing notices dated 18.11.2024, 04.12.2024 and 11.12.2024 (fixing the dates as 28.11.2024, 10.12.2024 and 16.12.2024) remained unserved. These notices were returned with postal remarks stating “No Such Person”.

7. Be that as it may, the fact remains that the Petitioner filed a reply, as evidenced by from Form DRC 06 dated 14.08.2024. Consequently, there has been a violation of the principles of natural justice.

8. 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 and he has also made an endorsement to that effect in the Court bundle.

9. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

"The petitioner consents to deposit 25% of the amount for remand and final disposal."

10. 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 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.12.2024 as an addendum to the Show Cause Notice dated 01.08.2024.

12. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order in view of the impugned order in Original No.109/2024 dated 31.12.2024 on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

13. 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

25-03-2026

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

To

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   Chennai North Commissionerate,
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2. The Assistant Commissioner (st) (fac)
   Vepery Assessment Circle,
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C.SARAVANAN, J.

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