IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11123 of 2026
and
W.M.P.Nos.12087 and 12089 of 2026

M/s. 24 HRS Productions
rep. By its Proprietor
Mr.Kaliamoorthy Thirugnanam
2nd, 2 C Tower, Kothandapani Legacy
75 Arcot Road, Saligramam
Chennai 600 093. … Petitioner

Vs

The Superintendent of GST & Central Excise
Office of the Superintendent of GST & Central Excise
Range II, Vadapalani Division
Chennai South Commissionerate
Chennai 600 040. … 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 pertaining to the impugned order passed by the respondent in Order in Original No.75/2024-SUPDT (GST) dated 29.4.2024 along with summary of order passed under Section 73 in form GST DRC – 07 Ref.No.ZD3305240235100 vide proceedings dated 4.5.2024 and quash the same.

For Petitioner : Mr.S.Nivithra

For Respondent : Mr.R.P.Pragadish
Sr.Standing Counsel

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ORDER

Mr.R.P.Pragadish, Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.4.2024, which was preceded by a Show Cause Notice No.62/2023 – GST – (SUPDT) dated 29.12.2023, 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 29.4.2024.

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 17.03.2026.

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:-

"Accepting to pay 50% of the tax demand".

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 No.62/2023 – GST – (SUPDT) dated 29.12.2023, together with requisite documents to substantiate the case by treating the impugned Order dated 29.04.2024 as an addendum to the Show Cause Notice dated 29.12.2023.

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.

24.03.2026

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Neutral Citation : Yes / No

To

The Superintendent of GST & Central Excise
Office of the Superintendent of GST & Central Excise
Range II, Vadapalani Division
Chennai South Commissionerate
Chennai 600 040.

C. SARAVANAN, J

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W.P.No.11123 of 2026

24.03.2026