



WEB COPY



W.P.No.11455 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11455 of 2026

and

W.M.P.Nos.12486 and 12488 of 2026

Tvl.B.S.Construction
rep. By its Proprietor
Mr.Binda Sah
No.354, 2nd Street, Athipattu Pudu Nagar
Athipattu
Tiruvallur 600 120. ... Petitioner

Vs

The Commercial Tax Officer
Cholavaram Assessment Circle
Room No.108, I Floor
Integrated Commercial Taxes Office Complex
No.32 Elephant Gate Bridge Road
Chennai 600 003. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the respondent in the impugned order in FORM GST DRC – 07 with Reference No.ZD3312253815711 dated 24.12.2025 along with the detailed order in GSTIN/33AXJPS5140B1ZR/2021-22 dated 24.12.2025 for the tax period April 2021 – March 2022 and quash the same.



W.P.No.11455 of 2026

For Petitioner : Mr.S.Kamalakanth

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.08.2025 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 24.12.2025.

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



W.P.No.11455 of 2026

already expired long before. However, the present Writ Petition has been filed only on 18.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

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

*“The Petitioner counsel accept the condition
10% of the tax dispute value.”*

7. Recording the same, 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.08.2025 together with requisite



W.P.No.11455 of 2026

documents to substantiate the case by treating the impugned Order dated 24.12.2025 as an addendum to the Show Cause Notice dated 11.08.2025.

9. 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.

10. 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.

11. 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.



W.P.No.11455 of 2026

12. Needless to state, before passing any such order, the 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.

25.03.2026

Neutral Citation: Yes / No

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To:

The Commercial Tax Officer
Cholavaram Assessment Circle
Room No.108, I Floor
Integrated Commercial Taxes Office Complex
No.32 Elephant Gate Bridge Road
Chennai 600 003.



WEB COPY



W.P.No.11455 of 2026

C.SARAVANAN, J.

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W.P.No.11455 of 2026

25.3.2026