



WEB COPY

WP No. 11393 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11393 of 2026

and

WMP Nos.12393 & 12395 of 2026

Ms Yellow Capsicum
Rep by its proprietor Shri.Arun
GSTIN.33ARJPA8779N2Z4,
No. 4/24, Vivekanandhar Street,
Ponni Nagar,
Chennai 600 116

..Petitioner(s)

Vs

The Deputy State Tax officer
Porur Assessment circle
No.4/109, I Floor, Bangalore Highway Road
Varadharjapuram
Nazaratpet
chennai-600 123

..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 relating to passing of the impugned exparte Order bearing GSTIN 33ARJPA8779N2Z4/2019-20 along with DRC 07 with reference no. ZD330824133036N dated 16.08.2024 passed by the Respondent and quash the same as the same being arbitrary, illegal and passed in violation of Section 75 and Section 169 of the CGST/TNGST Act, 2017 and Articles 14, 19 (1) (g) and 265 of the Constitution of India.

For Petitioner(s): Mr.G Natarajan

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader



ORDER

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Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. The learned counsel for the Petitioner fairly concedes that the Petitioner will deposit 50% of the disputed tax confirmed by the impugned order as a condition for *denovo* adjudication and the amount confirmed by the impugned order. However, he would submit that the Petitioner has closed down the business as early as 03.06.2021 and he is currently employed. He would further submit that the Petitioner may be given adequate time to pre-deposit the aforesaid amount as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

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

“Agreed to deposit 50% on tax amount within 6



months”

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 50% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of six (6) months 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 21.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 16.08.2024 as an addendum to the Show Cause Notice dated 21.05.2024.

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 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.

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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.

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. Consequently connected Writ Miscellaneous Petitions are closed.

25-03-2026

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

GBI



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To
The Deputy State Tax officer
Porur Assessment circle
No.4/109, I Floor, Bangalore Highway Road
Varadharjapuram
Nazaratpet
chennai-600 123



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C.SARAVANAN, J.

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