IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11952 of 2026
&
WMP Nos. 13043 & 13045 of 2026

Arunprasad Stores
Rep. by its Proprietor,
RAVI ARUNPRASAD
New No. 84, Old No.252,
Purasawalkam High Road,
Purasawalkam, Chennai - 600 007

..Petitioner

Vs

The Deputy State Tax Officer 1
Purasawalkam Assessment circle,
No.4/109, 1st Floor,
PAPJM Annex Building, III Floor,
1, Greams Road
Chennai-600 006

..Respondent

Prayer: Writ Petition filed under Art.226 of the Constitution of India praying for issuance of Certiorarified Mandamus to call for the records of the Respondent herein in impugned order Form DRC-07 having Reference No.ZD331225413283U, dated 27.12.2025 for the assessment year 2021-22 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 217 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner: Mr. Suresh T

For Respondent : Mrs.K.Vasanthamala,
Govt. Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 03.09.2025 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 27.12.2025.

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 already expired. However, the present Writ Petition has been filed only on 24.03.2026.

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 also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> ***" Petitioner ready to pay 10% of the Tax due BANK A/c may defreezed "***

7. 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2025 as an addendum to the Show Cause Notice dated 03.09.2025.

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 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.

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

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

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

30-03-2026

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

GV

To

The Deputy State Tax Officer 1
Purasawalkam Assessment circle,
No.4/109, 1st Floor,
PAPJM Annex Building, III Floor,
1, Greams Road
Chennai-600 006

C.SARAVANAN J.

GV

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