IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12377 of 2026 and
W.M.P.No.13529 and 13530 of 2026

TVL PONMANI STORES
Rep by its Partner Mr.Raja Singh
No.59, Jeenis, Jennis Road, Saidapet,
Chennai – 600 015.

..Petitioner(s)

Vs

The Deputy State Tax Officer I
Saidapet Assessment Circle
2nd Floor, Room No.232,
Integrated Building of Registration and
Commercial Taxes,
Nandhanam, Chennai-35.

..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 on the files of the Respondent in proceedings in GSTIN No. 33AAEFP4939MIZV for the Assessment Year 2021-22 dated 09.12.2025 and quash the same as illegal, invalid, without authority of law and in violation of the principles of proper natural in the justice.

For Petitioner(s): Mr.Vijayakumar.D

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

ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in GSTIN No.33AAEFP4939M1ZV/ 2021-22 dated 09.12.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 01.09.2025 wherein the Petitioner was also called upon to file a reply by 01.10.2025.

4. The Petitioner was also issued with Reminders on 24.10.2025, 11.11.2025 and 19.11.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.

5. 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. The present Writ Petition has been filed only on 26.03.2026.

6. 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 *de novo* adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

> "The Petitioner is willing to deposit 10% of the disputed tax".

8. Recording the above consent, 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

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 09.12.2025 as an addendum to the Show Cause Notice dated 01.09.2025.

10. 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

12. 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.

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

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

01-04-2026

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

To

The Deputy State Tax Officer I
Saidapet Assessment Circle
2nd Floor, Room No.232,
Integrated Building of Registration and
Commercial Taxes,
Nandhanam, Chennai-35.

C.SARAVANAN, J.

NR

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