



WEB COPY



W.P.No.12452 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12452 of 2026

and

W.M.P.Nos.13622 and 13624 of 2026

Tvl.JORA FASHIONS,
Represented by its Proprietor
Gopalakrishnan BKR

... Petitioner

Vs.

The Assistant Commissioner (ST),
MMDA Colony Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet,
Chennai, Tamil Nadu – 600 031.

... 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 herein in the impugned order in FORM GST DRC-07 with Reference No.ZD331225454335K dated 30.12.2025 along with the detailed order in GSTIN/33BXPBK2325M1ZM/2021-2022 dated 30.12.2025 for the tax period April 2021-March 2022 and quash the same.

For Petitioner : Mr.S.Kamalakanth

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

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Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in FORM GST DRC-07 bearing Ref.No.ZD331225454335K along with the detailed order in GSTIN No.33BXPBK2325M1ZM/2021-2022 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.09.2025 wherein the Petitioner was also called upon to file a reply by 23.10.2025.

4. The Petitioner was also issued with Reminders on 24.10.2025, 13.11.2025 and 26.11.2025 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.



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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 and has also made an endorsement to that effect in the Court Bundle.

7. Recording the same, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash 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 23.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 30.12.2025 as an addendum to the Show Cause Notice dated 23.09.2025.



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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 shall also stand automatically vacated.

10. 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.

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.



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

02.04.2026

Neutral Citation : Yes / No

arb

To:

The Assistant Commissioner (ST),
MMDA Colony Assessment Circle,
No.88, Mayor Ramanathan Salai,
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Chennai, Tamil Nadu – 600 031.



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C.SARAVANAN, J.
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