IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10860 of 2025
and
WMP.Nos.12240 & 12242 of 2025

John Moses
Prop 4Square Container Services Thiruvallur High
Road, Edappalayam Redhills. Chennai 600052

..Petitioner(s)

Vs

The Assistant Commissioner ST
Cholavaram Assessment Circle Integrated Building
for Commercial Taxes Dept. No 32, Elephant Gate
bridge Road Wall Tax Road Vepery chennai 03

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the Respondent relating to the impugned Order Order dated 13.08.2024 proceedings in GSTIN 3BDYPM2694G2ZY/2019-20 along with consequential order in DRC-07 with Ref No. ZD330824097936Q dated 13.08.2024, and in DRC-07 with Ref No. ZD330824097609T dated 13.08.2024. and quash the same.

For Petitioner(s): Mr.R .A.Mohamed Kamal
For Respondent(s): 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 13.08.2024, which was preceded by a Show Cause Notice in DRC-01 dated 27.05.2024 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 13.08.2024.

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 long before. However, the present Writ Petition has been filed only on 24.03.2025.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

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

hereunder:-

"I undertake to pay 25% disputed tax in WP "

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 25% 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 DRC-01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 13.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

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 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 25% 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. ***In case the amount over and above 25% of the disputed tax has been recovered, no further pre-deposit will be required to be made by the Petitioner.***

14. 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

GV

To

The Assistant Commissioner ST
Cholavaram Assessment Circle Integrated Building for Commercial Taxes
Dept. No 32, Elephant Gate bridge Road Wall Tax Road Vepery chennai 03

C.SARAVANAN, J.

GV

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