IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13615 of 2026 &

WMP.Nos.14902 & 14904 of 2026

M/s. SRI PRASANNA MARUTHI TOURS AND TRANSPORT
Rep by Partner L.Dharanivel
GSTIN.33ADOFS6956N1Z5
31/438, Thattithouppu Pallavan Nagar,
Nathapettai, Kancheepuram,
Tamil Nadu 631 501

..Petitioner(s)

Vs

1. Assistant Commissioner(ST)
   1st Floor, Commercial Tax Office,
   Kancheepuram Assessment Circe,
   Kancheepuram- 631 501.

2. The Bank Manager
   LAXMI VILAS BANK LTD.,
   511 Gandhi Road, PB NO 11.
   Kancheepuram -631 501

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of Constitution of India to call for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No ZD3312242762710 dated 31.12.2024 along with its detailed order in GSTN33ADOFS6956N1Z5/2021-22 dated 31.12.2024 for the financial year 2021-2022 passed by the 1st respondent and quash the same as illegal, arbitrary and devoid of merits and against the principle of natural justice and other applicable law. And further direct the 1st respondent to permit the petitioner to submit the necessary additional documents for the financial year 2021-2022 and to re-do the assessment afresh by providing an opportunity of personal hearing as per the provisions of the GST Act.

For Petitioner(s):	Mr.S.Satheesh Kumar
For Respondent(s):	Ms.P.Selvi Government Advocate

ORDER

Mrs.Selvi, learned Government Advocate takes notice for the first 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 first Respondent.

3. The petitioner is before this Court against the impugned Order dated 31.12.2024 whereby the proposal in the show cause notice dated 13.06.2024. has been confirmed. The impugned Order records the reply filed by the petitioner. However, the impugned Order also records that the petitioner has not produced any documents to substantiate his claim and thus, suffered the impugned Order dated 31.12.2024.

4. At this stage, the learned counsel for the petitioner submits that a portion of the disputed tax demand has already been recovered from the Petitioner's Electronic Cash Register.

5. On the other hand, the learned Government Advocate for the respondent submits that they are unable to confirm the same.

6. As far as the demand confirmed by the impugned order dated 31.12.2024 is concerned, the learned counsel for the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder :-

> "Petitioner agree to pay 50% of tax subject to verification of recovery already on 14.03.2024."

7. Recording the same, the case is remitted back to the first 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 thirty (30) days from the date of receipt of a copy of this order.

8. Needless to state, any amount already recovered from the petitioner shall be adjusted towards the 50% pre-deposit, subject to verification by the first respondent.

9. Within such time, the Petitioner shall also file requisite documents to substantiate the case by treating the impugned Order dated 31.12.2024 as an addendum to the Show Cause Notice dated 13.06.2024.

10. In case the Petitioner complies with the above stipulations, the first 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.

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 first Respondent shall give due notice to the Petitioner.

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

15-04-2026

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

To

1. The Assistant Commissioner(ST)
   1st Floor, Commercial Tax Office,
   Kancheepuram Assessment Circe,
   Kancheepuram- 631 501.

C.SARAVANAN, J.

vrc

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