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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.12080 of 2026

and

W.P.Nos.13176 & 13177 of 2026

M/s. APS Industries
(Represented by its Proprietrix Mrs.Joshna),
New No.2, Old No. 10, Gopal Dass Road,
Mount Road, Chennai,
Tamil Nadu – 600002.

..Petitioner

Vs

The Superintendent of GST Range IIII,
Madhavaram Division, Chennai North
Commissionerate,
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar, Chennai-40.

..Respondent

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 herein in his proceeding in FORM GST DRC - 07 with Reference No. ZD331225223075V dated 15.12.2025 along with detailed ORDER-IN-ORIGINAL No. 54/2025-GST dated 15.12.2025 for the tax period APRIL 2018 - MARCH 2019 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Mr.R.P.Pragadish,
Senior Standing Counsel
and Mr.J.Harikrishnan,
Junior Standing Counsel.



ORDER

Mr.R.P.Pragadish, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 15.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.06.2025 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 15.12.2025.

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. 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:-

“The petitioner undertakes to pay 10% of the disputed tax as a condition and to file a detailed reply and participate in the proceedings”

7. Recording the above submission, 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 23.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 15.12.2025 as an addendum to the Show Cause Notice dated 23.06.2025.

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 reply/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.

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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. 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

kmm



To

The Superintendent of GST Range IIII,
Madhavaram Division, Chennai North Commissionerate,
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar, Chennai-40.



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C.SARAVANAN, J.

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