IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 27-03-2026**

CORAM

**THE HONOURABLE MR JUSTICE C. SARAVANAN**

**WP No. 11892 of 2026**
**and WMP Nos.12981 & 12983 of 2026**

Tvl Sri Amman Traders
(Represented by its Proprietor Kali Raja
Sridevi,) First Floor, 12, M.H. Road,
Near Kamaraj Street, Redhills,
Chennai, Tamil Nadu,-600 052

Petitioner(s)

Vs

Assistant Commissioner (ST)
Madhavaram Assessment Circle,
No.1275/3, Integrated Commercial
Taxes Building, Thiruvallur Division,
Room No.104, I St. Floor, Elephant
Gate Bridge Road, Chennai-600 003

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 relating to the Detailed impugned order bearing GST /33GMCPS4656G2ZS 2021-2022 dated 19.11.2025 passed by the Respondent and quash the same and subsequently direct the Respondent to lift the bank attachment made vide letter bearing number RFN No MA3302261406719 dated 23.02.2026 as the same being arbitrary, passed in violation of the principles.

For Petitioner(s): Mr. K. Anand

For Respondent: 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 stage of admission itself 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 dated 19.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.09.2025 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 19.11.2025.

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 long before. However, 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 and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

***"The petitioner is ready to deposit 10% of tax amount in the impugned order dated 19.11.2025"***

6. 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 19.11.2025 as an addendum to the Show Cause Notice dated 24.09.2025.

8. 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.

9. 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.

10. 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.

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

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

**27-03-2026**

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

To

Assistant Commissioner (ST)
Madhavaram Assessment Circle,
No.1275/3, Integrated Commercial
Taxes Building, Thiruvallur Division,
Room No.104, I St. Floor, Elephant
Gate Bridge Road, Chennai-600 003

**C.SARAVANAN J.**

ssr

**WP No. 11892 of 2026**

**27-03-2026**