IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12239 of 2026
and
W.M.P.Nos.13361 & 13362 of 2026

Tvl. K.R.S. Agencies,
Rep. by its Proprietor Mr.Rengarajan,
Old No.15, New No.28,
Govindasamy Street,
M.G.R. Nagar, Chennai - 600078. ... Petitioner

Vs.

The State Tax Officer,
Ekkatuthangal Assessment Circle,
Commercial Taxes And Registration Department (South Tower),
Room No.306, III Floor,
Nandanam, Chennai – 600035. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order dated 04.11.2025 vide Reference No. ZD3311250529588 in Form GST DRC-07 bearing GSTIN: 33AMHPR4337A1ZD pertaining to FY 2021-22 issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the petitioner.

For Petitioner : M/s.B.Mitra

For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 04.11.2025 passed under Section 73 of the respective GST enactments for the tax period 2021-2022.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 14.06.2025 was confirmed, as the petitioner failed to file a detailed reply to the said notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 25.03.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

> *“The petitioner admits to deposit 25% of the demanded tax within 30 days from the date of receipt of the order copy”*

7. Recording the same, 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 confirmed by the impugned order in cash or from the Petitioner's Electronic Credit Ledger 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 detailed reply to the impugned Show Cause Notice dated 14.06.2025 together with requisite documents to substantiate their case by treating the impugned Order dated 04.11.2025 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / deposit.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. It is made clear that the bank attachment shall be lifted, subject to the deposit of 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.

13. 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.

14. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

30.03.2026

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Ekkatuthangal Assessment Circle,
Commercial Taxes And Registration Department (South Tower),
Room No.306, III Floor,
Nandanam, Chennai – 600035.

C.SARAVANAN, J.

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W.P.No.12239 of 2026

30.03.2026