IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12510 of 2026
and
W.M.P.Nos.13687 & 13689 of 2026

M/s. Spark Automation,
Represented by its Proprietrix,
Nadarajan Ruby,
PL No.86, No.44/1A1, Sri Metha Nagar,
Kundrathur, Chennai – 600069. ... Petitioner

Vs.

The State Tax Officer,
Sriperumbudur Assessment Circle,
4/109, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the Respondent against petitioner's firm vide GSTIN: 33AZLPR1672F1Z9 in Order Reference No. ZD331025270239K dated 25.10.2025 for the Assessment Year 2021-2022 and quash the same is illegal and principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 25.10.2025 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 29.08.2025 was confirmed, as the petitioner failed to 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 26.03.2026.

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:

"Petitioner undertakes to pay 25% of the disputed tax amount"

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 reply to the impugned Show Cause Notice dated 29.08.2025 together with requisite documents to substantiate their case by treating the impugned Order dated 25.10.2025 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,
Sriperumbudur Assessment Circle,
4/109, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.

C.SARAVANAN, J.

raja

W.P.No.12510 of 2026

30.03.2026