



WEB COPY

WP No. 13942 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13942 of 2026

and

WMP Nos.15192 & 15194 of 2026

Vignesh Purushothaman
S/o. Purushothaman,
Partner of M/s. Unico Technology Solution
Enterprises,
Door No.262, Second Floor,
Fountain Plaza, Pantheon Road,
Egmore, Chennai-600 008.

..Petitioner(s)

Vs

The Deputy State Tax Officer
Office of the Deputy Commercial Tax Officer,
Egmore Assessment Circle,
North- III, Chennai North,
No.88, Mayor Ramanathan Salai,
Taluk Office Building,
2nd Floor, Spur Tank Road,
Chetpet, Chennai-600 031.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records of the Impugned Order Reference No.ZD330225103735R dated 12.02.2025 passed by the Respondent and quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of fresh hearing.

For Petitioner(s): Mr. G. Inbaraj

For Respondent(s): Mrs. K. Vasanthamala,
Government Advocate



ORDER

Mrs. K. Vasanthamala, learned Government Advocate, 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 Government Advocate for the Respondent.

3. The Petitioner is before this Court against the Impugned Order dated 12.02.2025, which was preceded by a proposal in Show Cause Notice dated 25.11.2024 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 12.02.2025.

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 07.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.



6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“The petitioner has ready to deposit 25% in tax amount mentioned in the Impugned order dated 12.02.2025”

7. Recording the above consent, 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 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 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

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/lifted.



10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

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. Consequently, the connected miscellaneous petitions are also closed.

10-04-2026

Neutral Citation: Yes/No

klt



To

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C.SARAVANAN, J.

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