IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 12137 of 2026
and WMP Nos.13232 & 13233 of 2026

M/s. S.R. Marketing
Rep by its Proprietor Parthasarathy
Sundarrajan No.46/22-A, Palani
Andavar Kovil Street, Perambur,
Chennai 600 011.

Petitioner(s)

Vs

The State Tax officer,
office of the commercial Tax Officer,
Villivakkam Assessment Circle,
Chennai North, Tamil Nadu.

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 impugned order Vide ref.No GSTIN 33EIPPS4988L1Z4/2021-22 dated 12.12.2025 along with consequential proceedings of the order through FORM GST DRC-07 bearing ref No ZD331225180905C dated 12.12.2025 under Section 73 along with the order of Rejection of application for rectification bearing ref.no ZD330326040518J with detailed annexure Ref.No. GSTIN 33AAVPL8069M2ZR /2021-22 dated 05.03.2026, for the financial year 2021-2022, to quash the same.

For Petitioner(s): Mrs.R. Hemalatha

For Respondent (s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V. Prashanth Kiran, 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.In this Writ Petition, the Petitioner has challenged the Impugned Order dated 12.12.2025, which has preceded by a Show Cause Notice in GST DRC 01 dated 29.05.2025. The Petitioner has filed a reply dated 26.06.2025.

4.It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order is within the limitation for filing the appeal. However, the present Writ Petition has been filed only on 25.03.2026.

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:-

"I am willing to deposit 10% of the tax".

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.The learned counsel for the petitioner submits that the petitioner replied to the Show Cause Notice in FORM GST DRC-01 dated 29.05.2025 vide reply dated 26.06.2025 was skeletal and therefore the petitioner may given one opportunity to explain the case afresh.

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
kp

To

The State Tax officer,
office of the commercial Tax Officer,
Villivakkam Assessment Circle,
Chennai North, Tamil Nadu.

C.SARAVANAN J.

kp

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