



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12653 of 2026

and

WMP NoS. 13806 & 13807 OF 2026

Mahalakshmi Saravanan
Trade Name- Mahalakshmi Fashions,
Rep. by its proprietrix,
11/3/2, Ground, 7th Lane, Chennai,
Chennai. Tamil Nadu 600 021

.. Petitioner

Vs

Superintendent
Range III, Royapuram,
Chennai- North Chennai

.. Respondent

Prayer: Writ Petition is filed under Art.226 of the Constitution of India to call for the records of Order of Assessment in DRC-07 bearing Reference ZD3303250085010 in GSTIN/ID 33ICAPS7227D1ZN / APR 2020 - MAR 2021 dated 03.03.2025 passed by the respondent and to quash the same.

For Petitioner	:	Ms.P.Shivani
For Respondent	:	Mr. A.P.Srinivas, Senior Panel Counsel & Mr.Nalinidhar, Junior Panel Counsel

ORDER

Mr.A.P.Srinivas, learned Senior Panel Counsel and Mr.Nalinidhar, learned Junior Panel Counsel takes notice for the Respondent.

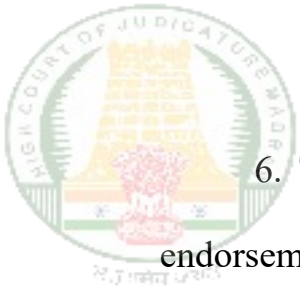


2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Panel Counsel and learned Junior Panel Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.03.2025, which was preceded by a Show Cause Notice in Form DRC-01 dated 28.11.2024 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 03.03.2025.

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 27.03.2026.

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:-

“ Petitioner address mentioned willing 25% to be paid “

7. 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 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 in Form DRC-01 dated 28.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.03.2025 as an addendum to the Show Cause Notice dated 28.11.2024.

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 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.



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. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

01-04-2026

Neutral Citation: Yes/No

GV



To

The Superintendent
Range III, Royapuram,
Chennai- North Chennai

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C.SARAVANAN J.

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