IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 12854 of 2026
and WMP Nos. 14054 & 14055 of 2026

M/s. Indian Entrance Automation
Rep. By its Propx. Mrs. Geethavani Senthilkumar,
No. 3, Shop No.1, Poonamallee High Road,
R.K.Nagar, Arumbakkam, Chennai 600 106

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Arumbakkam Assessment Circle,
No.1, Greams Road, 4th Floor,
PAPJM (Annex) Building,
Chennai-600 006

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 pertaining to the impugned order in proceedings of the Respondent vide GSTIN 33CBGPS1989H1Z8/2021-2022 dated 26.12.2025 along with consequential order under section 73 of the Act and summary in form DRC-07 bearing Ref No.ZD331225403885G dated 26.12.2025 for the Tax Period April 2021 to March 2022 and quash the same.

For Petitioner(s): Mr.K.Alakendran

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 26.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 01.09.2025 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 26.12.2025.

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 03.03.2026.

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:-

> ***"Ready to deposit 10% of demand amount may be remanded back to respondent proper officer."***

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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 26.12.2025 as an addendum to the Show Cause Notice dated 01.09.2025.

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.

07-04-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
ssr

To

The Assistant Commissioner (ST)
Arumbakkam Assessment Circle,
No.1, Greams Road, 4th Floor,
PAPJM (Annex) Building,
Chennai-600 006

C.SARAVANAN J.

ssr

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