IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12511 of 2026
and
W.M.P.Nos.13688 and 13692 of 2026

Bakers Point,
Represented by its Proprietor
Janardhanam Giridhar ... Petitioner

Vs.

State Tax Officer,
Perambur Assessment Circle,
Room No.214, 2nd Floor,
CT-Annex Building,
Greams Road,
Chennai – 600 006. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 73 dated 16.12.2025 having reference number ZD331225254083R passed by the Respondent for the financial year 2021-22 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and pass such other or further orders as may deem fit and proper in the circumstances of this case and thus render justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.V.Parthiban

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission 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 in FORM GST DRC-07 bearing Ref.No.ZD331225254083R dated 16.12.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 24.09.2025 wherein the Petitioner was also called upon to file a reply by 23.10.2025.

4. The Petitioner was also issued with Reminders on 28.10.2025, 06.11.2025 and 04.12.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed

any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.

5. 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. The present Writ Petition has been filed only on 26.03.2026.

6. 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 *de novo* adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

> "Petitioner is willing to pay the 10% of the disputed tax amount."

8. Recording the same, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 10% of the disputed tax in cash 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 16.12.2025 as an addendum to the Show Cause Notice dated 24.09.2025.

10. 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

12. 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.

13. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

02.04.2026

Neutral Citation : Yes / No

arb

To:

State Tax Officer,
Perambur Assessment Circle,
Room No.214, 2nd Floor,
CT-Annex Building,
Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.
arb

W.P.No.12511 of 2026
and
W.M.P.Nos.13688 and 13692 of 2026

02.04.2026