IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12517 of 2026
and
W.M.P.Nos.13696 and 13697 of 2026

Balaji Tooling,
Represented by its Proprietor
R.Arun Balaji ... Petitioner

Vs.

Deputy State Tax Officer-1,
Kundrathur Assessment Circle,
No.4/109, Integrated GST Building,
Chennai-Bangalore Highway,
Varadharajapuram,
Nazarathpet,
Poonamallee – 600 123. ... 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 20.02.2025 having reference number ZD330225201996G passed by the Respondent for the financial year 2020-2021 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 : 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 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.ZD330225201996G dated 20.02.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.11.2024 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 20.02.2025.

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

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 *de novo* adjudication.

6. 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 deposit 25% of disputed tax amount."

7. Recording the same, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Show Cause Notice in GST DRC-01 dated 12.11.2024 together with requisite documents to substantiate the case by treating the

impugned Order dated 20.02.2025 as an addendum to the Show Cause Notice dated 12.11.2024.

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 shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 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. Connected Writ Miscellaneous Petitions are closed.

02.04.2026

Neutral Citation : Yes / No

arb

To:

Deputy State Tax Officer-1,
Kundrathur Assessment Circle,
No.4/109, Integrated GST Building,
Chennai-Bangalore Highway,
Varadharajapuram,
Nazarathpet,
Poonamallee – 600 123.

C.SARAVANAN, J.
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