



WEB COPY

WP No. 11868 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11868 of 2026

and

WMP.Nos.12956 and 12957 of 2026

Balasubramanian Somasundaram
Represented by its Proprietor
B.Somasudaram,
No.16, NA Karuneeekar Street,
Vadapalani, Chennai 600 026.

..Petitioner(s)

Vs

The Deputy State Tax Officer
K.K.Nagar Assessment Circle,
5th floor, PAPJM Buildings,
Greens Road, Chennai-06.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent in FORM GST DRC-01 dated 18.05.2024 and the consequential order in GSTIN 33AROPS518P1ZQ/2019-2020 dated 27.07.2024 along with summary of the order in DRC-07 dated 29.07.2024 and quash the same as illegal, arbitrary and is barred by limitation under the provisions of the Goods and Service Tax Act,2017.



For Petitioner(s): Mr.J.Sunilkumar

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

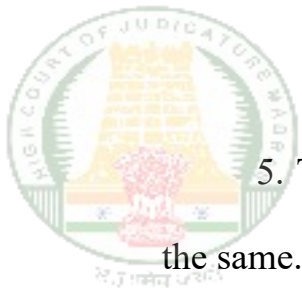
ORDER

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

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned Order dated 27.07.2024, whereby, the proposal in the Show Cause Notice that preceded in the impugned Order in DRC 01 dated 18.05.2024 has been confirmed in the absence of the reply.

4. According to the Petitioner, **32%** of the disputed tax has already been recovered on various dates from the Petitioners Electronic Credit Ledger.



5. The learned counsel for the Respondent is however unable to confirm the same.

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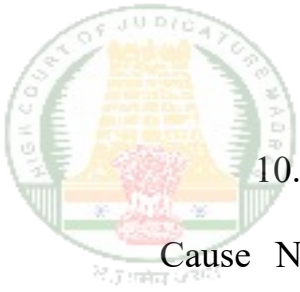
6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

“Petitioner Agreed this Consent order of 50%.”

7. In view of the above, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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. Needless to state any amount which is settled to be recovered shall be adjusted towards the aforesaid pre deposit.

9. In case, the Petitioner pre deposit the aforesaid amount as ordered above, the Respondent shall pass a denova order on merits.



10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.07.2024 as an addendum to the Show Cause Notice dated 18.05.2024.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

13. 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.



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

15. 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

Neutral Citation: Yes/No

Vv

To

The Deputy State Tax Officer
K.K.Nagar Assessment Circle,
5th floor, PAPJM Buildings,
Greens Road, Chennai-06.



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C.SARAVANAN, J.

VV

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