



WEB COPY

WP No. 11821 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11821 of 2026

and

WMP NO. 12935 and 12937 of 2026

Apollo Surgicals
Represented by its Partner, Joder Singh M R,
No 6A, Gerizim Ark Ramamurthy Avenue,
Sakthi Nagar, Porur,
Chennai
Tamil Nadu 600 116

..Petitioner

Vs

The Assistant Commissioner (ST)
Ayyappanthangal Assessment Circle
No.4/109,Chennai Bengalurur Highway
Nazarapet, Chennai-600 123

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Ceriorari, to call for the impugned order of the Respondent passed in GSTIN No 33ABMFA9219L1Z3/2021-22 dated 12-12-2025 and quash the same.

For Petitioner: Mr.Jawahar Surya

For Respondent: Mr.C.Harsharaj,
Special Government Pleader

ORDER

Mr..C.Harsharaj, learned Special 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 12.12.2025 which was preceded by a Show Cause Notice in GST DRC-01 dated 10.09.2025 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 12.12.2025.

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. The present Writ Petition has been filed only on 23.03.2026 , but within condonable period of limitation.

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.

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



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“ abide by the conditions imposed by this Hon’ble Court to deposit 10% of the tax to remand the matter to AO”

7. Recording the above consent, 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 10.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 12.12.2025 as an addendum to the Show Cause Notice dated 10.09.2025.

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 if any, shall also stand automatically vacated.



10. 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.

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.

25-03-2026

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

Vv



To

1. The Assistant Commissioner (ST)
Ayyappanthangal Assessment Circle
No.4/109,Chennai Bengalurur Highway
Nazarapet, Chennai-600 123



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C.SARAVANAN J.

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