IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13119 of 2026 and
W.M.P.Nos.14373 and 14376 of 2026

Great Indian Logistics Private Limited
Represented By Its Director Mohanan,
71-72 New No 89-90,
Mnj Centre 2nd, Moore Street, Mannady,
Chennai - 600 001.

..Petitioner(s)

Vs

The DEPUTY STATE TAX OFFICER I,
Mannady Assessment Circle,
Integrated Commercial Taxes Officer Building,
Chennai North Divison, No.32, Elephant Gate
Bridge Road, chennai - 600 003.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India to issue writ of certiorari calling for the records culminating Order No. ZD330625105335P dated 11.06.2025 passed by the respondent and quash the same as per se illegal and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): K.Chandrasekaran
V.Bhuvaneswari
Rakesh.P

For Respondent(s): Mrs. P. Selvi, Government Advocate

ORDER

Mrs. P. Selvi, Government Advocate, the learned Government Advocate takes notice on behalf of 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 1106.2025 the proposal in the Show Cause Notice dated 03.12.2024 issued for the tax period April 2024 to October 2024 has been confirmed in the absence of the reply to the same.

4.The learned counsel for the petitioner submits that a sum of Rs.1,16,700/- has been recovered from the total tax liability of Rs.2,48,717/- on 26.02.2026.

5. The learned counsel for the respondent is however unable to confirm the same and submits that the case can be remitted back subject to the verification that the aforesaid amount has been deposited by the petitioner towards the tax liability.

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

> ***" The Petitioner willing to pay 25% of the tax amount on verification of recovery of Rs.1,16,700(26.02.2026) if not satisfied"***

7. Needless to stated that the petitioner should satisfy the respondent that the substantiate amount of Rs.1,17,000/- has been recovered towards the tax liability.

8. In case the recovery is made towards the tax liability no further pre-deposit will be made, failing which the petitioner should deposit **25%** of the disputed tax as a condition for *denovo* adjudication.

9. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 11.06.2025 as an addendum to the Show Cause Notice dated 03.12.2024 .

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 fact that a sum of Rs.1,17,000/- has been recovered towards the tax liability or the petitioner has deposited 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.

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.

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

09-04-2026

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

SMN

To.

The DEPUTY STATE TAX OFFICER I,
Mannady Assessment Circle,
Integrated Commercial Taxes Officer Building,
Chennai North Divison, No.32, Elephant Gate
Bridge Road, chennai - 600 003.

C.SARAVANAN, J.

smn

WP No. 13119 of 2026 and
W.M.P.Nos.14373 and 14376 of 2026

09-04-2026