IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 14607 of 2026
and WMP No. 15849 of 2026

Tvl.KALYAN ASSOCIATES
Rep by its Proprietor Manish Jain
Place of Business: Old No.16,
New No.66, 3rd, DSDK Complex,
Devaraja Mudali Street, Chennai,
Tamil Nadu,600 003.
GSTIN:33AKCPJ2146E1ZR

Petitioner(s)

Vs

The Deputy State Tax Officer-1
Mannady Assessment Circle,
Room No.205, 2nd Floor,
No.32, Elephant Gate Bridge Road
Integrated Commercial Taxes Building,
Chennai-600 003.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the record of the impugned order in form GST DRC-07 under Section 73 of the TNGST Act, 2017 with Ref. No.ZD331225420517O-Office of the Deputy State Tax Officer -1, Mannady Assessment circle, dated 29.12.2025, passed by the Respondent uploaded along with the summary of the order, quash the same and direct the

Respondent to pass a fresh order after providing an Opportunity of being heard to the Petitioner.

For Petitioner(s): Mr.Bheru Singh

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

ORDER

Mrs.P.Selvi, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 29.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.09.2025 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 29.12.2025.

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 long before. However, the present Writ Petition has been filed only on 10.04.2026.

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 and he has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

"The Petitioner undetakes to pay 10% of the demand amount order dated 22.12.2025."

6. Recording the above consent given by the Petitioner, 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.09.2025 together with requisite

documents to substantiate the case by treating the impugned Order dated 29.12.2025 as an addendum to the Show Cause Notice dated 27.09.2025.

8. 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.

9. 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.

10. 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.

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

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

17-04-2026

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

To

The Deputy State Tax Officer 1
Mannady Assessment Circle,
Room No.205,2nd Floor,
No.32, Elephant Gate Bridge Road
Integrated Commercial Taxes Building,
Chennai-600 003.

C.SARAVANAN J.

ssr

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