IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13254 of 2026 and
W.M.P.No.14502 of 2026

Tvl.Pazhamudhir Nilayam LLP
Rep by its Partner,
Thiru.Ravichandran,
S/o.Subbiah, Ground Floor.Door No.46/1,
New No.92/1, 3rd Avenue,
5th Main Road, T-Block,
Anna Nagar, Chennai-600 040.

..Petitioner(s)

Vs

1. The State Tax Officer
Amaindakarai Assessment Circle,
No.1 PAPJM (Annex) Building,3rd Floor,
Greams Road,
Chennai-600 006.

2. The Deputy Commissioner (STFAC)
Central II No.1 PAPJM (Annex) Building,3rd
Floor, No.1, Greams Road, Chennai-600 006.

..Respondent(s)

Prayer: This Writ petition is filed article 226 of the Constitution of India to issue a writ of certiorari calling for the records of the 1st Respondent in FORM GST DRC-07 vide Ref. No ZD330125260807G/2020-2021 dated 28.01.2025 in connection with detailed order in GSTIN No. 33AAYFP8453A1ZZ/2020-2021 dated 28.01.2025 and quash the same and pass orders

For Petitioner(s): Chinnasamy V
M.Ramiah
R.Sitharthan
K.Palaniammal
D.Bhoopalan

For Respondent(s): Mr. V.Prashanth Kiran, Government Advocate,

ORDER

Mr. V.Prashanth Kiran, the learned Government Advocate, takes notice on behalf of the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **28.01.2025,** which was preceded by a Show Cause Notice in GST DRC-01 dated **22.10.2024** 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 **28.01.2025.**

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. The present Writ Petition has been filed only on **01.04.2026.**

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 *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:-

> ***"The Petitioner willing to pay 25% of the disputed tax and thus render justice"***

7. Recording the above consent, the case is remitted back to the second 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **22.10.2024** together with requisite documents to substantiate the case by treating the impugned Order dated **28.01.2025** as an addendum to the Show Cause Notice dated **22.10.2024.**

9. In case the Petitioner complies with the above stipulations, the second 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 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 second 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 second 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.

09-04-2026

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

To

1. The Assistant Commissioner(st)
Amaindakarai Assessment Circle,
PAPJM (Annex) Building,3rd Floor,
No.1, Greams Road,
Chennai-600 006.

2. The Deputy Commissioner (STFAC)
Central II No.1 PAPJM (Annex) Building,3rd
Floor, No.1, Greams Road, Chennai-600 006.

C.SARAVANAN, J.

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