IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12461 of 2026
and
W.M.P.Nos.13633 and 13634 of 2026

Ms.SWOT Technologies Private Limited,
Represented by its Director ... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC),
K.K.Nagar Assessment Circle,
Greams Road,
Annex Building,
Chennai – 600 006. ... Respondent

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 his proceedings in GSTIN/33AAQCS0530E1ZO/2019-2020, quash the order dated 29.08.2024 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

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

2. The Petitioner is before this Court against the impugned Order dated 29.08.2024 whereby the proposal in the Show Cause Notice in GST DRC-01 dated 20.05.2024 has been confirmed.

3. It is noticed that the Petitioner has also replied to the same in GST DRC-06 on 20.06.2024.

4. Learned counsel for the Petitioner submits that the reply filed by the Petitioner was vague and therefore it has resulted in an adverse order.

5. Learned counsel for the Petitioner submits that the Petitioner is willing to deposit 50% of the disputed tax as a condition for *de novo* adjudication.

6. Learned Government Advocate for the Respondent has no objection for the above arrangement.

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

> "The Petitioner consents to deposit 50% of tax component for denovo adjudication."

8. Recording the same, the case is remitted back to the Respondent to pass a fresh order in lieu of the impugned Order dated 29.08.2024 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 29.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024.

10. 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 shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

12. 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.

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

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

02.04.2026

Neutral Citation : Yes / No

arb

To:
The Assistant Commissioner (ST) (FAC),
K.K.Nagar Assessment Circle,
Greams Road,
Annex Building,
Chennai – 600 006.

C.SARAVANAN, J.

arb

W.P.No.12461 of 2026
and
W.M.P.Nos.13633 and 13634 of 2026

02.04.2026