



WEB COPY

WP No. 14016 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14016 of 2026

and

WMP.Nos.15274 & 15275 of 2026

M/s.GOLDEN COMMUNICATION

Rep by Prop Satheesh Kumar RST

05/306, T.H. Road, Lakshmi Koil Bus Stop, New
Washermenpet, Chennai, Tamil Nadu - 600081

..Petitioner(s)

Vs

The Deputy State Tax Officer - 2,
Tondiarpet Assessment circle,
Integrated Commercial Taxes Complex,
32, Elephant Gate Bridge Road,
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, thereby call for the Assessment Order in GSTIN No 33EGFPS6181H2Z2 /2020-2021 Dated 03.02.2025 (Impugned Order) issued by the respondent and quash the same as illegal and arbitrary and direct to remand back the matter to the respondent 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):

Dhamodaran A.
Vignesh Kannan
N.Guhan

For Respondent(s):

Mr.TNC. Kaushik
Additional Government Pleader



ORDER

Mr.TNC. Kaushik, learned Additional 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 03.02.2025.

4. The Petitioner was also issued with Reminder on 30.12.2024, 11.01.2025 and 25.01.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. Thus, the impugned Order has been passed.



5. 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 07.04.2026.

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

“The petitioner is willing to pay 25%.”

7. Recording the same, 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 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 03.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.



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 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 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.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

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C.SARAVANAN, J.

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