



WEB COPY

WP No. 12981 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12981 of 2026

and

WMP Nos.14207 & 14209 of 2026

M/s.Ashapura Enterprises
Rep. by its Proprietor, Mrs.Geetha Devi,
No. 40, Shop No-12,
Chinna Kadai Market, Nattu Pilliyar Street,
Chennai-600 001

..Petitioner(s)

Vs

The State Tax Officer
Mannady Assessment Circle,
Room No.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 Certiorari, calling for the records on the file of the Respondent and to quash the impugned assessment order dated 31.07.2025 bearing GSTIN no. 33CLVPD5823J1ZT/ 2021-22 passed by the Respondent as arbitrary and thus render justice.

For Petitioner(s): M/s.Dhanalakshme.R

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. This Writ Petition is disposed of by recording the submission of the Petitioner that the Petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order as a condition for *de novo* adjudication of the demand confirmed by the impugned order dated 31.07.2025.

4. The learned counsel for the petitioner would submit that certain recoveries have been effected and, therefore, the same may be adjusted towards the aforesaid 25% pre-deposit.

5. The learned counsel for the Respondent has no objection, however, would submit that this may be subject to verification.

6. Considering the fact that the impugned order is dated 31.07.2025, the impugned order is quashed and the case is remitted back to the respondent



subject to 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.07.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.07.2025 as an addendum to the Show Cause Notice dated 08.07.2024.

8. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

9. In case, the amount recovered is more than 25% of the disputed tax no further pre-deposit will be required.

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 if any, shall



also stand automatically vacated.

11. 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.

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.

07-04-2026

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

GBI



WP No. 12981 of 2



To

The State Tax Officer
Mannady Assessment Circle,
Room No.32, Elephant Gate Bridge Road,
Chennai-600 003



WEB COPY

WP No. 12981 of 2



C.SARAVANAN, J.

GBI

**WP No. 12981 of 2026
and
WMP Nos.14207 & 14209 of 2026**

07-04-2026