IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 13101 of 2026
and WMP Nos. 14353 & 14355 of 2026

Tvl SRS Agencies
Rep. by its Proprietor Mr. S.Thayanidhi,
499, First Cross Street, V.S. Mani Nagar,
Madhavaram, Chennai-600 060

Petitioner(s)

Vs

The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Chennai, Tamil Nadu.

Respondent(s)

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 Impugned Assessment Order in Ref. No.ZD331225259364G dated 16.12.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein, QUASH the same

For Petitioner(s): Ms.Kumudhaa.G.

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 16.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 20.10.2025 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 16.12.2025.

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 01.04.2026.

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 agrees to deposit 10% of the disputed tax."***

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 20.10.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 16.12.2025 as an addendum to the Show Cause Notice dated 20.10.2025.

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 Petitions are closed.

09-04-2026
(1/2)

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

To

The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Chennai, Tamil Nadu.

C.SARAVANAN J.

ssr

WP No. 13101 of 2026

09-04-2026
(1/2)