IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13233 of 2026 and
WMP No.14492 of 2026

V House Productions
Represented by its Director,
Suresh Kamatchi,
2nd Floor, Flat No.6,
New No.25, Shanthi Apartment,
Vyasar Street, T Nagar,
Chennai 600 017

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST) GST
   APJM Buildings,
   No.1, Greams Road,
   Thousand Lights West,
   Chennai- 600 006.
2. The Assistant Commissioner (ST)
   Saligramam Assessment Circle,
   46, Pasumpon Muthuramalingam Salai,
   3rd Floor, Mylapore Taluk Office Building,
   R.A.Puram, Greenways Road,
   Chennai 600 028

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of certiorified Mandamus to call for the records of 2nd respondent in GSTIN 33BQMPS0975F1ZK / 2021-22 dated 09.09.2025 and quash the same and consequently, direct the respondent to give an opportunity of personal hearing and pass.

For Petitioner(s): Mr.T..Karthick Srinath for M/s.K.M.Vijayan Associates

For Respondent(s): Mr.TNC. Kaushik, Additional Government Pleader

ORDER

TNC. Kaushik, Additional Government Pleader, takes notice on behalf of 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 **09.09.2025,** which was preceded by a Show Cause Notice in GST DRC-01 dated **29.05.2025** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not taken advantage of the same and has thus, suffered the impugned Order dated 0**9.09.2025.**

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 is willing to deposit 25% of the disputed tax "***

7. Recording the above consent, the case is remitted back to the 2nd 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 Credit Ledger** 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 **29.05.2025 ,**together with requisite documents to substantiate the case by treating the impugned Order dated **09.09.2025** as an addendum to the Show Cause Notice dated **29.05.2025.**

9. In case the Petitioner complies with the above stipulations, the 2nd 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 2nd 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 2nd 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

Index: Yes/No
Speaking/Non-speaking order

Neutral Citation: Yes/No
smn

To

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C.SARAVANAN, J.

SMN

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