IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 13728 of 2026
and WMP.Nos.14993 & 14994 of 2026

M/s.Cosmos Purification Systems Private Ltd.,
Rep. by its Director Mr.Adithya Ravindranath,
4/293, 7th Floor, AWFIS, Arihant Technopolis,
Rajiv Gandhi Salai, OMR,
Chennai - 600 096.

..Petitioner(s)

Vs

State Tax Officer
Sholinganallur Assessment Circle,
Room No.240, 2nd Floor,
Integrated Commercial Tax and Registration
Buildings, Nandanam, chennai-35.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorari, to call for the records of impugned order dated 15.11.2025 in Form GST DRC-07 bearing Reference No. ZD331125268209F along with its annexure passed by the respondent in Petitioner’s GSTIN: 33AAFCC8711N1ZH for the Financial Year 2021-2022 and quash the same.

For Petitioner(s): Mr.R.Anish Kumar

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

By consent of learned counsel appearing on either side, this writ petition is taken up for final disposal at the admission stage itself.

2. The present Writ Petition is filed challenging the impugned order dated 15.11.2025 on the premise that the impugned order is one which is non-speaking.

3. Petitioner is engaged in the business of manufacture of water filter cartridges, storage tanks, chemical dosing pumps and is registered under GST Act for the period 2021 – 2022. Petitioner was issued with DRC – 01A, dated 24.07.2025, intimating him of a liability of Rs.47,54,779/-.

4. Petitioner was unaware of the above proceedings, inasmuch as it was only uploaded in the GST portal. Petitioner did not participate in the proceedings and the proposals came to be confirmed vide the impugned order.

5. Learned counsel for petitioner would submit that petitioner may be granted one opportunity to put forth his objections in relation to the issues, which *inter alia* includes: (a) under declaration of tax payable as per returns; (b) excess claim of the tax paid and interest.

6. Learned counsel for petitioner would also bring to the notice of this Court that under similar circumstances, this Court had set aside the impugned assessment order, subject to the condition that 25% of the tax demand be paid. One such order in W.P.No.7078 of 2026, reads as under:

> *"Mrs.K.Vasanthamala, 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 Assessment Order dated 27.01.2025.*
>
> *4. By the aforesaid impugned Assessment Order, the demand proposed in Show Cause Notice dated 20.07.2024 has been confirmed for the Tax period July 2017-2018 under Section 74 of the respective GST Enactments, 2017.*
>
> *5. The Petitioner had also responded to the aforesaid Show Cause Notice by a reply dated 25.07.2024 by uploading the same in Form GST DRC-06. The reply of the Petitioner reads as under:-*
>
> > *"With reference your letter cited I made mistaken GST return filed by somebody*

audit person for the period 2017-2018 already informed to you. I ready to file reverse return now as your suggestion."

6. However, the Petitioner has also not opted for personal hearing and thus, the impugned order has been passed.

7. It is noticed that there are no indications in the impugned order that there has been any procedural violation in passing the impugned order.

8. It is inconceivable how the Petitioner's turnover would be restricted to only Rs.56,19,909/- has been stated by the learned counsel for the Petitioner. Indeed, the Input Tax Credit that has been availed by the Petitioner itself indicates that Petitioner has availed Input Tax Credit of Rs.25,91,494/- and also indicates that the Petitioner's purchase turn over itself will be above Rs.90,00,000/-.

9. Considering the above and following the consistent view taken by this Court under similar circumstances, the Petitioner is given liberty to file a Statutory Appeal before the Appellate Commissioner subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of copy of this order.

10. In case the Petitioner files such statutory appeal, along with such pre-deposit, the Appellate Authority shall *dispose of the Appeal on merits without further reference to the limitations and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such pre-deposit Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/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 final order, the Petitioner shall be heard.

14. This Writ Petition is dismissed with the above liberty. No costs. Consequently, the connected miscellaneous petitions are closed."

4. Learned Special Government Pleader appearing for respondents does not have any objection to the above course being adopted in this matter as well.

5. In that view of the matter, the Writ Petition stands disposed of, setting aside the impugned order dated 15.11.2025, subject to the condition that petitioner pays 25% of the disputed taxes, in addition to the admitted taxes, within a period of four (4) weeks from the date of uploading of the order copy, without waiting for the certified copy. If for any reason, the above condition is not complied with, the impugned order shall stand restored, and it shall be open to the respondent authorities to proceed to recover the amount or take any appropriate action in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

21-04-2026

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

ANU

To
State Tax Officer
sholinganallur Assessment Circle,
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MOHAMMED SHAFFIQ, J.

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