



WEB COPY



W.P.No.12977 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12977 of 2026

and

W.M.P.Nos.14198 and 14203 of 2026

Mariyadoss Regan Agency
rep. By its Proprietor
Mariadoss George Regan
No.113 Salavakkam Street
Salavakkam
Kancheepuram 603 107.

...

Petitioner

Vs

The Deputy State Tax Officer – II (ST)
Maduranthakam Assessment Circle
No.15/9 Car Street
Maduranthakam 603 306.

...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified mandamus to call for the records of the impugned order under Section 73 dated 19.12.2025 having reference No.ZD331225315524R passed by the respondent for the financial year 2021-22 and quash the same and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.



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For Petitioner : Mr.M.Govindarajan
For Respondent : 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 19.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.08.2025 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 19.12.2025.

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. The present Writ Petition has been filed only on 30.03.2026.



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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.

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

“Petitioner is willing to deposit 10% of disputed tax.”

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 29.08.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 19.12.2025 as an addendum to the Show Cause Notice dated 16.07.2025.



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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 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.

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.



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WEB COPY 13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

08.04.2026

Neutral Citation: Yes / No

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To:

The Deputy State Tax Officer – II (ST)
Maduranthakam Assessment Circle
No.15/9 Car Street
Maduranthakam 603 306.



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C.SARAVANAN, J.

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