IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14653 of 2026

and

WMP.Nos.15896 and 15898 of 2026

Feasty Enterprises Private Limited,
Represented by its Director Mr Hariharan,
No.20/21, Ground Floor, Thandavamoorthy Nagar,
Narayana Swamy Street, Valasaravakkam,
Chennai-600 087,
Tamil Nadu,India.

..Petitioner(s)

Vs

Assistant Commissioner (ST),
Porur Assessment Circle,
PORUR.Poonamallee.KANCHEEPURAM.Tamil
Nadu,
No.4/109,I Floor,Bangalore Highway Road,
Varadharajapuram,Nazaratpet,
Chennai-600 123,Tamil Nadu

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records on the file of the Respondent and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 dated 17.02.2025 having Reference Number ZD3302251569483 and its annexure dated 17.02.2025 in GSTIN 33AACCF9382R1ZW passed by the Respondent for FY 2020-21 and pass such further or other orders that this Honble Court may deem fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner(s): Mr.N V Narayanan

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, the learned Government Advocate, 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 17.02.2025, whereby, the proposal in Show Cause Notice dated 23.11.2024 for the tax period April 2020 to March 2021 has been confirmed in the absence of the reply. By the impugned Order, the following demand has been confirmed as against the Petitioner for the aforesaid tax period .

Demand Details (Amount in Rs)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	IGST	Andhra Pradesh	82,523.00	64,259.00	10,000.00	0.00	0.00	1,56,782.00
2	0	0.00	APR 2020	MAR 2021	SGST	NA	2,68,123.00	2,08,783.00	26,812.00	7,375.00	0.00	5,11,093.00
3	0	0.00	APR 2020	MAR 2021	CGST	NA	2,68,123.00	2,08,783.00	26,812.00	7,375.00	0.00	5,11,093.00
Total							6,18,769.00	4,81,825.00	63,624.00	14,750.00	0.00	11,78,968.00

4. The learned counsel for the Petitioner submits that the entire tax amount has been recovered on 11.07.2025 from the Petitioner's Electronic Credit Ledger.

5. The learned Government Advocate for the Respondent is however enable to confirm the same.

6. Since the impugned order has been passed in the absence of reply, I am inclined to remit the case back, subject to the Petitioner depositing 25% of the disputed tax and the learned counsel for the Petitioner accepts that in case no amount has been recovered.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" I Hereby Undertake To Deposit 25% Of The Disputed Tax"***

8. Recording the above consent, the case is remitted back to the 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 Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

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. Needless to state, if any recovery has been made as mentioned above, the same shall be adjusted towards the aforesaid pre-deposit of 25% of the dispute tax. In case, the amount over and above 25% stands recovered or paid for, no further pre-deposit will be required for the purpose of denova adjudication.

13. 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.

14. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

17-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

Assistant Commissioner (ST),
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C.SARAVANAN, J.

VV

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