IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No.13629 of 2026
and
W.M.P.Nos.14912 & 14913 of 2026

Santhanalakshmi Ganesh
Prop.Eshwanth Petrol Agency
91, Old No.36, Cemetry Road
Washermanpet, Chennai ...Petitioner
Tamil Nadu 600 021.

Vs.

Assistant Commissioner (ST)(FAC)
Royapuram Assessment Circle
Integrated Commercial Taxes Office Complex
Room No.212, 2nd Floor
No.32, Elephant Gate Bridge Road
Vepery, Chennai 600 006. ...Respondent

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 respondent in Ref No.ZD331225274713G and quash the order dated 17.12.2025 passed therein.

For Petitioner(s): M/s.S.Janani
For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, 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. The petitioner is before this Court against the impugned order dated 17.12.2025 whereby the proposal in Show Cause Notice in DRC-01 issued for the tax period 2021-22 on 09.09.2025 has been confirmed after considering the petitioner's reply dated 09.10.2025 in DRC-06. Subject of the reply in Form GST DRC-06 dated 09.10.2025 has been extracted in the impugned order which reads as hereunder:

1.GSTIN	*33AADPG9502E1Z8*	
2.Name	*SANTHANALAKSHMI*	
3.Details of Show Cause Notice	*Reference No. ZD330925101374L*	*Date of issue 09/09/2025*
4.Finanacial Year From	*2021-2022*	
5.Financial Year To	*2021-2022*	
6.Reply		
With reference to the above notice issued under Section 73 of the CGST/TNGST Act, 2017 for the period April 2021 to March 2022, we submit that a complaint has been raised to the Tamil Nadu Police Department (CC TNS Portal) regarding unauthorized online sales transactions recorded under our GST number on the Amazon e-commerce platform. The said complaint was registered online on 09.10.2025 under Reference No.HES25518027 and a copy of the online complaint acknlowedgment is attached herewith for your kind reference. *The Police Department has taken cognizance of the issue and has assured that the matter will be enquired and resolved during this month. We are closely following up with them and shall submit the detailed investigation report as soon as it is received.* *In view of the above, we kindly request that the police investigation is completed and the findings are communicated.*		

4. The case of the petitioner is that the petitioner has not dealt with the products with the help of e-commerce company, namely, Amazon Sellers Private Limited. The case of the petitioner is that the petitioner has also given a police complaint and a CSR has been registered and that the Police Department is investigating the same.

5. The reply filed by the petitioner is not an adequate reply. Although the petitioner has given a response to Form ASMT10 dated 17.04.2025 on 16.05.2025, the same has not been considered while passing the impugned order.

6. 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 06.04.2026.

7. 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 hereby undertakes to deposit 10% of disputed tax."

8. 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.12.2025 as an addendum to the Show Cause Notice dated 09.09.2025.

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 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.

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 order, the Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

10.04.2026

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

To

The Assistant Commissioner (ST)(FAC)
Royapuram Assessment Circle
Integrated Commercial Taxes Office Complex
Room No.212, 2nd Floor
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C.SARAVANAN, J.

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