IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14398 of 2026
and WMP.Nos.15602 & 15604 of 2026

Thirupathi Traders
Rep by its Proprietor Rajendran Kaliraja
No 164/20 , GNT Road, Redhills ,
Tiruvallur , Tamil Nadu , 600 052

..Petitioner(s)

Vs

State Tax Officer ST
Madhavaram Assessment circle,
Door no 32, Room No 105, 1st Floor, Tiruvallur Division,
Integrated Commercial Taxes offices, building,
Elephant Gate Bridge Road, Vepery Chennai 600 003

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorarified Mandamus to call for the records relating to the Detailed impugned order bearing GSTIN 33AAIPK5557G1ZO/2021-22 dated 19.11.2025 passed by the Respondent and quash the same and subsequently direct the Respondent to provide personal hearing to the petitioner as the principles of natural justice.

For Petitioner(s): Mr.k.Anand

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

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 Order dated 27.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 16.09.2025 wherein the Petitioner was called upon to to file a reply and to appear for personal a hearing. However, the Petitioner had not taken advantage of the same and has thus, suffered the impugned Order dated 27.11.2025.

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. However, the present Writ Petition has been filed only on 25.03.2026 but within condonable period of limitation.

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:-

> *"On instructions from my client, I submit that my client willing to pay 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 16.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 27.11.2025 as an addendum to the Show Cause Notice dated 16.09.2025.

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.

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

16-04-2026

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

JAI

To
State Tax Officer ST
Madhavaram Assessment circle,
Door no 32, Room No 105, 1st Floor, Tiruvallur Division,
Integrated Commercial Taxes offices, building,
Elephant Gate Bridge Road, Vepery Chennai 600 003

C.SARAVANAN, J.

JAI

WP No. 14398 of 2026

16-04-2026