IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 13583 & 13588 of 2026
&
WMP Nos. 14859, 14855, 14864 & 14866 of 2026

G.N. Dynamic Badminton Club
Represented by its Director E Anbazhagan,
No.4/3, Raju Nagar 1ST Street,
Old Mahabalipuram Road, Okkiam, Thoraipakkam, Chennai
600096. ..Petitioner (in both W.Ps)

Vs

The State Tax Officer
Sholinganallur Assessment Circle,
Station, Room No.240, Second Floor,
Integrated Building of Commercial Taxes and Registration Department,
Fanepet, Nandanam, Chennai-600 035 ..Respondent (in both W.Ps)

PRAYER in WP No. 13583 of 2026: Writ Petition is filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the impugned proceedings of the Respondent in GSTIN 33AAFAG2896N1Z7/2021-2022 dated 24.11.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD3311254102243 dated 24.11.2025 for the Tax Period April 2021 March 2022 quash the same.

PRAYER in WP No. 13588 of 2026 : Writ Petition is filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the impugned proceedings of the Respondent in GSTIN

33AAFAG2896N1Z7/2021-2022 dated 03.12.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD331225040187P dated 03.12.2025 for the Tax Period April 2021 March 2022 quash the same.

For Petitioner (in both W.Ps) :	Mr. Joseph Prabakar
For Respondent (in both W.Ps) :	Mr.V.Prashanth Kiran, Govt. Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. These Writ Petitions are 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 these Writ Petitions, the Petitioner has challenged the impugned Orders dated 24.11.2025 and 03.12.2025, which were preceded by a Show Cause Notices in Form DRC-01 dated 23.09.2025 and 26.08.2025 respectively wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and, has thus suffered the impugned Orders dated 24.11.2025 and 03.12.2025.

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 long before. However, the present Writ Petition has been filed only on 06.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% in WP.No.13583 of 2026 and 10% in WP.No.13588 of 2026 of the disputed tax as a condition for *denovo* adjudication.

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

In WP No.13583 of 2026:

" I will pay 25% of amount "

In WP No. 13588 of 2026:

"I will pay 10% of amount"

7. Recording the above consent given by the Petitioner, these cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% and 10% of the disputed tax, **as ordered above**, 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 Notices in Form DRC-01 dated 23.09.2025 and 26.08.2025 respectively together with requisite documents to substantiate the case by treating the impugned Orders dated 24.11.2025 and 03.12.2025. as an addendum to the Show Cause Notices dated 23.09.2025 and 26.08.2025.

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 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 25% and 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 Orders.

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 these Writ Petitions were dismissed *in limine* today.

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

13. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

08-04-2026

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

GV

To

The State Tax Officer
Sholinganallur Assessment Circle,
Station, Room No.240, Second Floor,
Integrated Building of Commercial Taxes and Registration Department,
Fanepet, Nandanam, Chennai-600 035

C.SARAVANAN J.

GV

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