IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14729 of 2026

and

WMP.Nos.15997 and 15999 of 2026

Premier Hospital Steel Furniture Manufacturing
Company
(Represented by its proprietor,
S. David Joseph,
265, S. N. Chetty Street, Royapuram,Chennai,
Tamil Nadu 600 013.

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Royapuram Assessment Circle,
No 32, Elephant Gate Bridge Road,
Chennai Tamil nadu 600 003

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in his proceeding in FORM GST DRC 07 with Reference No. ZD330825200555J dated 20.08.2025 issued along with a detailed order in GSTIN 33ANPPD0331F2ZK /2020-21 dated 20.08.2025 for the tax period APR 2020 MAR 2021, and quash the same or pass such further or other orders as it may deem fit and proper in the facts and circumstances of this case and render justice.

For Petitioner(s): Mr.B. Syed Abdul Wakeel

For Respondent(s): Mr.TNC.Kaushik,
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, the learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **20.08.2025** in Form GST DRC 07 for the tax period April 2020-March 2021.

4. The records reveal that the Petitioner had earlier approached this Court in WP.No.22802 of 2025, challenging the earlier Assessment Order dated

22.02.2023, wherein this Court vide Order dated 25.06.2025 remanded the case back to the Respondent to pass fresh Order after hearing the Petitioner. Pursuant to which, the Petitioner had filed a reply in DRC-03 dated 01.08.2025 and has suffered the present impugned Order.

5. 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 **30.03.2026**.

6. The learned counsel for the Petitioner submitted that the Petitioner not being satisfied with the opportunity given, has preferred to challenge the impugned Order dated 20.08.2025 by way of an appeal before the Appellate Commissioner.

7. It is submitted by the learned counsel for the Petitioner that after the impugned Order was passed, the Petitioner had belatedly deposited 10% of the disputed tax on 23.12.2025. However, the Petitioner could not file the appeal in time.

8. The Petitioner further submitted that the Petitioner will deposit another 15% of the disputed tax as a condition for entertaining the appeal and disposal of the said appeal on merits by the Appellate Authority.

9. The learned Additional Government Pleader for the Respondent has no objection.

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

> ***" I undertake to pay 15% additional pre-deposit apart from 10% already paid in order to file an appeal and contest the case on merits"***

11. Recording the same, the case is remitted back to the Appellate Authority to pass a fresh order in appeal on merits subject to the Petitioner depositing 15% of the disputed tax over and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal dated 23.12.2025, 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.

12. In case, the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% 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.

14. 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.

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

16. 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

The Deputy State Tax Officer 1
Royapuram Assessment Circle,
No 32, Elephant Gate Bridge Road,
Chennai Tamil nadu 600 003

C.SARAVANAN, J.

VV

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