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WP No. 14284 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 14284 of 2026
and WMP Nos. 15526 & 15527 of 2026**

Noor Motor Cycle
Represented by its Proprietor,
Noor Mohammed Faridha Banu,
No.23, Harris Road, Pudupet,
Chennai 600 008

Petitioner(s)

Vs

Deputy State Tax Officer 2
Egmore Assessment Circle,
No. 88, Mayor Ramanathan Salai,
Taluk office Building, 2nd Floor,
Spur Tank Road,
Chetpet, Chennai 600 031

Respondent(s)

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 impugned order under Section 73 dated 25.09.2024 having Reference No. ZD3309241693743 passed by the respondent for the financial year 2022-23 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing and pass such other or further orders as may deem fit and proper in the circumstances of this case.



For Petitioner(s): Mr.M.Balasailleshwar for
Mr.Parthiban V

For Respondent(s): Mr.K.Vasanthamala
Government Advocate

ORDER

Mr.K.Vasanthamala, 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 25.09.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.09.2023 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 Order dated 25.09.2024.

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 08.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% 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 agrees to pay 50% and accepted tax to pay”

6. 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 50% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.09.2024 as an addendum to the Show Cause Notice dated 26.09.2023.



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8. 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

10. 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.

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



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

15-04-2026

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

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C.SARAVANAN J.

SSR

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