IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 16862 of 2026
WMP Nos. 18114, 18107, 18105, 18116, 18108 & 18117 of 2026

M/s. Trend Setters
Rep by its Authorized Signatory
Mrs.Swathi Rekha,
GSTIN 33AAEFT6972G1ZZ
No.37, Sona Buildings, 1st Floor
CP Ramasamy Road, Alwarpet,
Chennai- 600018

Petitioner(s)

Vs

1. The Appellate Deputy Commissioner (ST)
Commercial Tax Department,
Alwarpet Assessment Circle,
Integrated Registration and Commercial
Tax Building, 2nd Floor, Nandanam,
Chennai-600035.

2.The Assistant Commissioner (ST)
Commercial Tax Department,
Alwarpet Assessment Circle,
Integrated Registration and Commercial
Tax Budding, 2nd Floor, Nandanam,
Chennai-600035

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to quash the impugned ex parte order dated 15.02.2025, bearing No.ZD3302f5144836E issued by 2nd Respondent and consequently direct the 2nd Respondent to provide opportunity to contest the claim and passed an order within the stipulated time in accordance with tire Judgment of this Honble Court in W.P.No.8468 of 2024 dated 27.03.2024 M/s Tvl. Subh Sri Agencies Vs The Deputy State Tax Officer.

For Petitioner(s):	Mr.Jayaselvam P for M/s. Ram Gokul Advocates and Associates
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 15.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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 15.02.2025.

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 24.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% 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:-

"Ready to pay 25%"

6. Recording the above consent given by the Petitioner, the case is remitted back to the Respondents to pass a fresh order on merits subject to the Petitioner depositing 25% 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 25.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. In case the Petitioner complies with the above stipulations, the Respondents 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 25% 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 Respondents are 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 Respondents shall give due notice to the Petitioner.

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

29-04-2026

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

To

1.The Appellate Deputy Commissioner (ST)
Commercial Tax Department, .
Alwarpet Assessment Circle,
Integrated Registration and Commercial
Tax Building, 2nd Floor, Nandanam,
Chennai-600035.

2.The Assistant Commissioner (ST)
Commercial Tax Department, Alwarpet
AssessmentCircle, Integrated
Registration and Commercial Tax
Budding, 2nd Floor, Nandanam,
Chennai-600035

C.SARAVANAN J.

ssr

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