



WEB COPY



W.P.No.16998 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.05.2026

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THE HONOURABLE MRS.JUSTICE L.VICTORIA GOWRI

W.P.No.16998 of 2026

And

W.M.P.Nos.18311 and 18315 of 2026

Causa Tec Solutions Pvt. Ltd.
Rep. by its Director,
No.19, 2nd Floor, Thulasi Garden,
Chitlapakkam Main Road,
Nehru Nagar,
Chrompet, Kancheepuram,
Tamil Nadu – 600 044.

... Petitioner

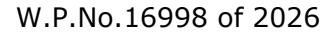
Vs.

The State Tax Officer (FAC)
Chrompet Assessment Circle,
Room No.304 - 3rd Floor,
No.46, Greenways Road (Pasumpon Muthuramalinga Thevar Salai),
Taluk Officer Building,
Raja Annamalai puram,
Chennai – 600 028.

... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for records in connection with the Impugned Assessment Order in GSTIN: 33AAGCC7121D1Z7/2021-22 dated 30.12.2025 passed by the respondent vide Form GST DRC – 07 and quash the same.





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amount denova adjudication. In this regard, the learned counsel appearing for the petitioner is directed to make an endorsement that the petitioner is willing to pay 10% of the impugned assessment amount.

4.Recording such submission made by the learned counsel appearing for the petitioner and taking into account the endorsement made by him, the matter is remanded back to the respondent to consider the matter afresh and to pass fresh order subject to the condition that the petitioner deposit 10% of the impugned assessment amount either in cash or from the petitioner's electronic cash ledger, within a period of four weeks from the date of receipt of a copy of this order. Within such time, the petitioner shall also submit reply for the show cause notice in Form No.GST DRC-01 dated 01.09.2025.

5.If the petitioner complies with the above stipulations, the respondent shall proceed to pass final order on merits and in accordance with law, preferably, within a period of three months from the date on which the petitioner makes the deposit. If the petitioner fails to comply with any of the above stipulation, the respondent shall proceed against the petitioner to recover tax in accordance with law.



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As the writ petition is disposed of *in limine* today (13.05.2026), in case the respondent pass any such order, the respondent shall give notice to the petitioner.

6. On such condition, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

13.05.2026

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Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

To

The State Tax Officer (FAC)
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