IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 14703 of 2026

and

WMP.Nos.15952 and 15954 of 2026

Mohamed Zubair
S/o.Mohamed Haniff,
Proprietor of M/s.Newman Impex,
Door No.5/9, 2nd Floor,
Malaiyappan Street,
Mannady, Chennai-600 001

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
office of the Assistant Commissioner (ST)
Muthaialpet Assessment Circle,
Block No.32, Elephant Gate Bridge Road,
Integrated Commercial taxes Building,
Chennai North Division,
Chennai-600 003

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, call for the records of the Impugned Order Reference No. ZD330425135648A dated 17.04.2025 passed by the Respondent and quash the same and consequentially direct the Respondent to provide the Petitioner with an opportunity of fresh hearing.

For Petitioner(s): Mr.G.Inbaraj

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 **17.04.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **31.12.2024** 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 **17.04.2025**.

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 **30.03.2026**.

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.

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

> ***" The Petitioner has ready to deposit 25% in tax amount in the Impugned order dated 17.04.2025"***

7. Recording the above consent, the case is remitted back to the Respondent 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.12.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.04.2025 as an addendum to the Show Cause Notice dated 31.12.2024.

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 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.

10. 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.

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 this Writ Petition was dismissed *in limine* today.

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

13. 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 Assistant Commissioner (ST)
office of the Assistant Commissioner (ST)
Muthaialpet Assessment Circle,
Block No.32, Elephant Gate Bridge Road,
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Chennai-600 003

C.SARAVANAN, J.

VV

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