IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 16009 of 2026

and

WMP.Nos.17250 and 17253 of 2026

Om Sakthi Pattern
Rep. by its Proprietor Sundaramoorthy Rajasekar,
38/14, Kalaignar ST, Cholambedu,
Thirumulaivoyal Chennai, Tiruvallur,
Tamil Nadu

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Thiruverkardu Assessment Circle,
Office at No.4/109, Bangalore Highway,
Nazarathpet, Chennai-600 123

..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 relating to the impugned order in GSTIN 33BAJPR3645G1ZM FY (2021-22) dated 22.12.2025 passed by the Respondent and its consequential Demand Order dated 22.12.2025 having Reference No. ZD331225330797B issued by the Respondent and quash the same.

For Petitioner(s): Mr. A.D. Deepak Kumara

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasanthamala, the learned Government Advocate, 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated **22.12.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **25.09.2025** 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 **22.12.2025**.

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 **01.04.2026**.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit **10%** 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:-

" Willing to deposit of 10% of the disputed tax"

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 10% 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 25.09.2025 together with requisite

documents to substantiate the case by treating the impugned Order dated 22.12.2025 as an addendum to the Show Cause Notice dated 25.09.2025.

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 10% 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.

27-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

The Assistant Commissioner (ST)
Thiruverkardu Assessment Circle,
Office at No.4/109, Bangalore Highway,
Nazarathpet, Chennai-600 123

C.SARAVANAN, J.

VV

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