



WEB COPY

WP No. 15873 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15873 of 2026

and

WMP Nos. 17096 & 17097 of 2026

Tvl SRI AYYAPPA ROADWAYS
(Rep by its proprietor Subbiah Shanmugaraj)
NO.34 B, 2nd Street, Thirumalai Nagar,
North Ext, Hasthinapum, Chennai,
Tamil Nadu, 600064.

..Petitioner(s)

Vs

The Commercial Tax Officer
Chrompet Assessment circle
room No.304-3rd floor No.46,
Green ways Road, (Pasumpon Muthuramalinga
Thevar salai), Taluk office Building Raja
Annamalai puram, Chennai-600 028

..Respondent(s)

Writ Petition has been filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in FORM GST DRC 07 with Reference No. ZD3312252964839 dated 18.12.2025 along with the detailed order in GSTIN / 33BXXPS3515B2ZC/ 2021-22 dated 18.12.2025 for the tax period April 2021 March 2022 and quash the same.

For Petitioner(s):

Mr. S. Kamala Kanth

For Respondent(s):

Mr. C. Harsharaj,
Special Government Pleader



ORDER

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Mr. C. Harsharaj, learned Special Government Pleader, 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Impugned Order dated 18.12.2025, which was preceded by a Show Cause Notice in Form GST DRC – 01, dated 01.09.2025, 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 18.12.2025.

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 18.04.2026.

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.

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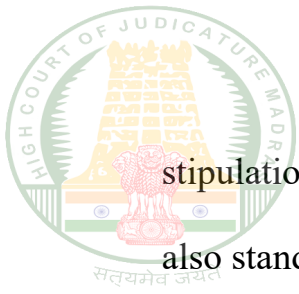
6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“Petitioner will to pay 10% of tax dispute.”

7. Recording the above submission, 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 dated 01.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 18.12.2025 as an addendum to the Show Cause Notice dated 01.09.2025.

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.

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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.

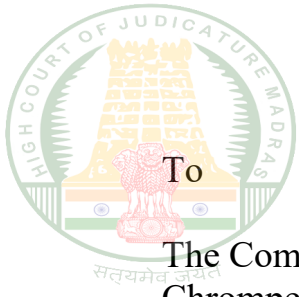
12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

24-04-2026

Neutral Citation: Yes/No

klt



To

The Commercial Tax Officer
Chrompet Assessment circle
room No.304-3rd floor No.46,
Green Ways Road, (Pasumpon Muthuramalinga Thevar salai)
Taluk office Building, Raja Annamalaipuram, Chennai-600 028

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C.SARAVANAN, J.

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