IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15097 of 2026
and
WMP No. 16297 of 2026

Tvl. Zac And Zoe Brush Industries
REP BY ITS PROPRIETOR,
TMT. HANNAH CATHERINE SUSHMA,
W/O. Chareless Miller,
38, 39, Chandra Sekar Nagar, Kattur,
Chennai, Tamilnadu -600 062.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC)
Thirumullaivoyal Assessment circle
Door No.32, Room No.115,
1st floor, Tiruvallur Division,
Integrated commercial Taxes offices building
Elephant Gate Bridge Road, Vepary, Chennai - 03

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records of the respondent in FORM GST DRC-07 vide Ref. No. ZD330225176693A/2020-2021 dated 18.02.2025 in connection with detailed order in GSTIN No. 33CZHPS1360M1Z2/2020-2021 dated 18.02.2025 and quash the same.

For Petitioner(s): Mr. V. Chinnasamy

For Respondent(s): Mr. V. Prashanth Kiran, Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate, 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 Government Advocate appearing for the Respondent.

3. The Petitioner is before this Court against the Impugned Order dated 18.02.2025 passed, long after the expiry of limitation prescribed for filing of the appeal under Section 107 of the respective GST Enactments. By the said order, the demand proposed by the Show Cause Notice issued in Form DRC -01, dated 25.11.2024 for the tax period 2020 – 2021, has been confirmed.

4. The learned counsel for the Petitioner submits that the Petitioner would be able to satisfy the Respondent if liberty is granted to file an appeal, notwithstanding the fact that the limitation prescribed under Section 107 of the respective GST Enactments has expired. He further submitted that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

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

> *"The Petitioner willing to pay 25% as per the direction of this Hon'ble Court."*

6. The learned Government Advocate for the Respondent has no objection to the above submission.

7. Recording the submissions made on either sides, I am inclined to set aside the Impugned Order dated 18.02.2025 and remit the case back to the Respondent for fresh consideration, subject to the Petitioner depositing 25% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner is also permitted to file an additional reply to the Show Cause Notice dated 25.11.2024, if any, along with the requisite documents to substantiate the defence by treating the Impugned Order dated 18.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a fresh 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/lifted.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the disputed tax, if any, 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 had been dismissed *in limine* today.

12. Needless to state, before passing any such order, the Respondent shall issue due notice to the Petitioner and afford an opportunity of personal hearing.

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

21-04-2026

Neutral Citation: Yes/No

klt

To

The Assistant Commissioner (ST)(FAC)
Thirumullaivoyal Assessment circle
Door No.32,Room No.115,
1st floor, Tiruvallur Division
Integrated commercial Taxes offices building
Elephant Gate Bridge Road, Vepary, Chennai-600 003

C.SARAVANAN, J.

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