



WEB COPY

WP No. 15125 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15125 of 2026

and

WMP Nos.16322 & 16324 of 2026

M/s. J.L. Surgicals
Represented by its Partner, Jayantilal Jain,
New No.4, Old No.29, Letangs Road,
Chennai 600007, Tamil Nadu.

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer II
Choolai Assessment Circle,
Commercial Taxes Department,
No.1 PAPJM Annex Building,
1st Floor, Room No.A -109
Greens Road, Chennai 600 006

..Respondent(s)

Writ Petition filed is under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records relating to the impugned order in Form DRC-07 vide Ref. No. ZD3308242413887 dated 27.08.2024 passed by the Respondent against the Petitioner and quash the same as illegal and unsustainable and to direct the Respondent to remand back Form DRC-07 vide Ref. No. ZD3308242413887 dated 27.08.2024 for opportunity of personal hearing and thus render justice.

For Petitioner(s): Mr. Aryan Suresh

For Respondent(s): Mrs. P. Selvi,
Government Advocate

**ORDER**

Mrs. P. Selvi, 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 for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Impugned Order dated 27.08.2024, which was preceded by a Show Cause Notice in Form GST DRC – 01, dated 22.05.2024, 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 27.08.2024.

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 15.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.



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:-

*“I undertakes to pay 50% of disputed tax liability.
Bank attachment may be lifted.”*

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 50% 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 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

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 50% 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.

21-04-2026

Neutral Citation: Yes/No

klt



To

The Deputy Commercial Tax Officer II
Choolai Assessment Circle,
Commercial Taxes Department,
No 1 PAPJM Annex Building,
1st Floor, Room No.A -109
Greens Road, Chennai 600 006



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C.SARAVANAN, J.

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