IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15684 of 2026
AND
WMP Nos. 16903 & 16904 of 2026

M/s.Hindustan Leathers
Represented by its Proprietor N Kamesh,
No. 92A, Ground Floor, 11th Street,
Tansi Nagar, Velachery,
Chennai- 600042

..Petitioner(s)

Vs

Deputy Commission Tax Officer
Velacherry Assessment Circle,
Commercial tax Integrated Building,
Nandanam, Chennai-600 035

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for records relating to the impugned order Form DRC-07 bearing reference ZD330125178711K dated 22.01.2025 along with the detailed order GSTIN/ 33BVDPK4342J1ZP/ 2023-2024 dated 22.01.2025 passed by the Respondent and quash the same and thus render justice.

For Petitioner(s): Mr.K.Aadhishankaran
For Respondent(s): Mrs.K.Vasanthamala, GA

ORDER

Mrs.K.Vasanthamala, 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 22.01.2025, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 28.09.2024 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 22.01.2025.

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 17.04.2026.

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 the following

endorsement to that effect in the Court bundle which has been extracted hereunder:-

> ***"The Petitioner undertakes to pay 25% of the demand amount confirmed in the Impugned order for the matter to be remanded back"***

7. Recording the above consent given by the Petitioner, 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 Form GST DRC-01 dated 28.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.01.2025 as an addendum to the Show Cause Notice dated 28.09.2024.

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 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. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

Neutral Citation: Yes/No **27-04-2026**

GV

To

Deputy Commission Tax Officer
Velacherry Assessment Circle,
Commercial tax Integrated Building,
Nandanam, Chennai-600 035

C.SARAVANAN J.

GV

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