IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.15395 of 2026
and
W.M.P.Nos.16629 & 16630 of 2026

M/s. Vision SMT Solutions Private Limited,
Represented by its Director, Mr.Amit Saini,
Plot No.62, 14th Street, 2nd Main Road,
Muthamil Nagar, Ambattur,
Chennai - 600 053.

..Petitioner

Vs

The Assistant Commissioner (ST),
Ambattur Assessment Circle,
No.323 & 324, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai - 600 035.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the respondent culminating in the issue of Summary of the Order in Form GST DRC-07 dated 30.08.2024 under Reference No.ZD330824299059W for the period April 2019 to March 2020 by the respondent and quashing the same direct the respondent to consider the case afresh on merits.

For Petitioner : Ms.Priyadarsini KTK

For Respondent : Mrs.Amirtha Dinakaran Poonkodi,
Government Advocate.

ORDER

Mrs.Amirtha Poonkodi Dinakaran, 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 30.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 06.05.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 30.08.2024.

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

“Accepted – 50%.”

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 in GST DRC-01 dated 06.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 06.05.2024.

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. Connected Writ Miscellaneous Petitions are closed.

22.04.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
kmm

To

The Assistant Commissioner (ST),
Ambattur Assessment Circle,
No.323 & 324, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai - 600 035.

C.SARAVANAN, J.

kmm

W.P.No.15395 of 2026

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