



WEB COPY



W.P.No.18337 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.05.2026

CORAM

THE HONOURABLE MR.JUSTICE S.SOUNTAR

W.P.No.18337 of 2026

and

W.M.P.Nos.19692 and 19693 of 2026

Smt.Mahalakshmi
Proprietor of Mahalakshmi Stores
GSTIN/ID:33CKEPM8588H1ZO
143, Bodi Chetty Street
Thiruppapuliyur, Cuddalore
Tamil Nadu – 607 002.

... Petitioner

vs.

The Assistant Commissioner (CT)(FAC)
Cuddalore Town
No.102, Bharathi Road
Punjab National Bank (2nd Floor)
Manjakuppam, Cuddalore – 607 001.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of Certiorari, to call for the records of the respondent and quash the impugned order dated 28.06.2023 bearing Ref.No.ZD330623133168K in form GST DRC-07 for period 2018-2019 passed by the respondent.

For Petitioner : Mr.V.Ravindran

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For Respondent : Mr.C.Harsha Raj
Special Government Pleader (Taxes)

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader (Tax) takes notice for the Respondent.

2. The writ petition is taken up for final disposal even at the admission stage with the consent of the learned counsel appearing for the petitioner and the learned Special Government Pleader appearing for the Respondent.

3. The petitioner has challenged the impugned Assessment Order bearing Reference No.ZD330623133168K dated 28.06.2023. Though the impugned order was preceded by show cause notices issued by the respondent, the petitioner failed to attend the personal hearing. It is asserted by the petitioner that the show cause notices were uploaded in the GST portal and the petitioner failed to note the same and hence he could not attend the personal hearing offered to him. Therefore, the impugned order came to be passed.

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4. It is also seen that limitation for filing the appeal under the GST enactment against the impugned order already expired and in view of the same, the present writ petition has been filed .

5. Learned counsel appearing for the petitioner submits that the petitioner is willing to deposit entire amount of the disputed tax as a condition precedent for *de novo* adjudication. The said statement made by the learned counsel for the petitioner is recorded.

6. Under similar circumstances, orders have been passed quashing the impugned demand by remitting the matter back to the file of the respondent on condition that the assessee deposits 10% to 100% of the disputed tax depending upon the length of the delay in approaching the Court. I do not find any reason to take a different view in this case.



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7. Taking into consideration the balance of convenience and the interest of both the parties, the impugned order is set aside and the matter is remanded back to the file of the respondent with a direction to pass fresh orders subject to condition that the petitioner shall deposit entire amount of the disputed tax within a period of four weeks from today. The petitioner shall file reply to the show cause notice which preceded the impugned order and file necessary document to substantiate his case within the above mentioned time limit.

8. On compliance of the above said condition, the respondent shall proceed to consider the matter afresh and pass final orders on its own merits within a period of further six weeks. 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 as if the writ petition has been dismissed *in limine*. It is made clear that bank attachment shall be lifted subject to deposit of entire amount of the disputed tax as directed above and the petitioner not being in arrears of any other amount for any other tax period barring the amount in demand under the impugned order.



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With this direction, the writ petition stands disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

06.05.2026

Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

gpa/mk

To

The Assistant Commissioner (CT)(FAC)
Cuddalore Town
No.102, Bharathi Road
Punjab National Bank (2nd Floor)
Manjakuppam, Cuddalore – 607 001.

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S.SOUNTHAR, J.,

mk

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