IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20633 of 2025
and
W.M.P.Nos.23245, 23249 and 23251 of 2025

Evergreen Engineering,
Represented by its Partner,
Venkatasubramaniam Bhavaniprasad,
SS 9, SIDCO Industrial Estate,
Ambattur, Chennai-600 098. ... Petitioner

Vs.

1.The Commissioner of GST (ST),
Ezhilgam, Kamarajar Promenade,
PWD Estate, Chepauk,
Triplicane, Chennai-600 005.

2. The Assistant Commissioner of GST (ST),
Korattur Assessment Circle,
Door No.332, 3rd Floor,
Integrated Building for Commercial Taxes & Registration Department,
South Tower (Near PAO South) Office,
Saidapet Veterinary Hospital Campus,
Nandanam, Chennai-600 035.

3. The Deputy State Tax Officer,
Korattur Assessment Circle,
Door No.332, 3rd Floor,
Integrated Building for Commercial Taxes & Registration Department,
South Tower (Near PAO South) Office,
Saidapet Veterinary Hospital Campus,
Nandanam, Chennai-600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order dated 22.04.2024 vide GSTIN:33AACFE5094J1ZE/2018-19 passed by the 3rd respondent and to quash the same as illegal and consequentialy direct the 3rd respondent to forthwith unfreeze the bank accounts to the petitioner.

For Petitioner	:	Mr.G.Thiyagarajan For Mr.Sankar Ganesh.S
For Respondents	:	Mr.TNC Kaushik, Additional Government Pleader

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ORDER

The petitioner is before this Court against the impugned order dated 22.04.2020 passed under Section 73 of the respective GST Enactments for the tax period 2018-2019 whereby the demand proposed in Show Cause Notice Form DRC-01 dated 23.01.2024 has been confirmed against the petitoiner in the absence of any reply to the said notice by the petitioner.

2. By the impugned order, the demand that has been confirmed against the petitioner is as follows:-

Description	IGST	CGST	SGST	Total
Tax to be paid	0	448871	448871	897742
Interest (as on 22.04.2024) u/s 50(1)	0	404869	404869	809738
Penalty @ 10%	0	44887	44887	89774
Total	**0**	**898627**	**898627**	**1797254**

3. The case of the petitioner is that the petitioner's GST registration was cancelled in the year 2019 and that during the tax period in dispute, the petitioner was unable to pay the tax within time, as the recipient failed to make payments to the petitioner, resulting in delayed collection of money.

4. The petitioner has filed GSTR-3B for said tax period as stated in Paragraph No.9 of the Affidavit filed in support of the writ petition is as follows:-

> "9……..In addition to that, the input tax credit was not auto populated on time in the portal, causing delays in claiming it."

5. It is therefore submitted by the learned counsel for the petitioner that the Input TaxCredit was not auto-populated in the portal on time, which caused delay in availing the same by the petitioner.

6. It is further submitted that the Input Tax Credit been auto-populated in time, it would have been utilised before surrender of the petitioner's GST registration.

7. Apart from this, it is submitted by the learned counsel for the petitioner that the relevant details and the requisite documents were not readily available with the petitioner and therefore could not substantiate the defense by filing a reply to the Show Cause Notice.

8. 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.

9. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

10. Considering the fact that the impugned order is an ex parte order and following the consistent view taken under similar circumstances, the impugned order is quashed and the case is remitted back to the 3rd

respondent to pass a fresh order on merits subject to the petitioner pre-depositing 50% of the disputed tax in cash within a period of 60 days from the date of receipt of a copy of this order.

11. The petitioner shall also file a reply to the Show Cause Notice in Form DRC-01 dated 23.01.2024 along with requisite documents by treating the impugned order as an addendum within a period of thirty days from the date of receipt of a copy of this order.

12. In case the Petitioner complies with the above stipulations, the 3rd 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 shall also stand automatically vacated.

13. In the event of the petitioner's failure to comply with any of the above conditions, the 3rd respondent is at liberty to proceed against the petitioner for recovery of the tax in accordance with law, as if this writ petition had been dismissed in *limine* today.

14. Needless to state, before passing any such order, the 3rd Respondent shall give due notice to the Petitioner

15. This writ petition is disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

29.01.2026

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Neutral Citations: Yes/No

To:

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C.SARAVANAN, J.

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