IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.25559 of 2025
and
W.M.P.Nos.28743 and 28744 of 2025

Tvl.Elshaddai Associates,
Represented by its Partner,
Thiru M.Prince Devasagayam. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Thirumudivakkam Assessment Circle,
Room No.214, Second Floor,
Mylapore Taluk, Office Building,
Room No.123, First Floor,
Greenways Road, R.A.Puram,
Chennai – 600 020. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in impugned assessment order on the file of the respondent vide ZD330125291076K dated 30.01.2025 for the assessment year 2019 – 2020 and quash the same.

For Petitioner : Mr.T.Suresh

For Respondent : Mrs.K.Vasanthamala
Government Advocate

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 30.01.2025, whereby the demand proposed in Show Cause Notice in GST DRC-01 dated 19.11.2024 fixing the personal hearing on 10.12.2024 at 02.00 Pm has been confirmed.

4. The Petitioner was also issued with Reminders on 21.12.2024, 08.01.2025 and 20.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 24.12.2024, 13.01.2025 and on 23.01.2025. Thus, the impugned Order has been passed.

5. 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 09.07.2025.

6. 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.

7. 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.01.2025 as an addendum to the Show Cause Notice dated 19.11.2024.

10. Needless to state, any amount paid by the Petitioner / recovered from the Petitioner towards the tax liability confirmed vide impugned order shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

11. 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 shall also stand automatically vacated.

12. 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.

13. 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.

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

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

28.01.2026

Neutral Citation: Yes / No
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To:
The Assistant Commissioner (ST),
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Room No.214, Second Floor,
Mylapore Taluk, Office Building,
Room No.123, First Floor,
Greenways Road, R.A.Puram,
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C.SARAVANAN, J.

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