IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.27045 of 2025
and
W.M.P.Nos.30344 to 30346 of 2025

V. Muthuarasu
Prop: Asklenz Bio Technology
No.98/5, Sidco Industrial Estate
Thirumudivakkam,Chennai 600 044. … Petitioner

Vs

The State Tax Officer
Thirumudivakkam Assessment Circle
3rd Floor, Room No.344
The Integrated Building for Commercial Tax
Nandanam
Chennai 600 035. … Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records of the respondent relating to the impugned ex parte order dated 31/7/2024 proceedings in GSTIN:33AWEPM9159Q1ZQ/2019-20 along with consequential order in DRC – 07 with Ref.No.ZD3307243596270 passed by the respondent.

For Petitioner : Mr.P.James Victor Rajkumar

For Respondent : Mrs.K.Vasanthamala
Government Advocate

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ORDER

Ms.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 31.07.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.05.2024, 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 31.07.2024.

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 long before. However, the present Writ Petition has been filed only on 16.07.2026.

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 and he has also made an endorsement to that effect in the Court bundle, which has been extracted hereunder:-

> *"As per instructions by client, I am ready to deposit 25% of disputed tax."*

6. 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 31.07.2024 as an addendum to the Show Cause Notice dated 22.05.2024.

8. 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.

9. 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.

10. 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.

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

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

18.03.2026

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Neutral Citation : Yes / No

To

The State Tax Officer
Thirumudivakkam Assessment Circle
3rd Floor, Room No.344
The Integrated Building for Commercial Tax
Nandanam
Chennai 600 035.

C. SARAVANAN, J

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