IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.28333 of 2025
and
W.M.P.Nos.31716 & 31718 of 2025

Antony Raj ... Petitioner

Vs.

1. Commercial Tax Officer,
Mandaveli, South – I,
Chennai – 600 004.

2. State Tax Officer (FAC),
Mandaveli Assessment Circle,
Chennai South, Room No.423,
4th Floor, Integrated Commercial Taxes Building,
Chennai – 600 035. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned Order dated 27.08.2024 bearing Reference No.ZD3308242319663 along with Form No.GST DRC-07 issued by the 1st Respondent under Section 73 of the CGST Act for the period from April 2019 to March 2020 issued by the 1st Respondent and quash the same.

For Petitioner : Mr.Karthik Sundaram
For Respondents : Mrs.P.Selvi,
Government Advocate.

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.05.2024 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 27.08.2024.

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 22.07.2025.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondents to pass a fresh order on terms subject to such Assessee depositing 10% 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondents to pass a fresh order on merits subject to the Petitioner depositing 10% 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 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

9. In case the Petitioner complies with the above stipulations, the Respondents 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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 Respondents are 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 Respondents 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.

08.01.2026

Neutral Citation: Yes / No
kmm

To:

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Mandaveli, South – I,
Chennai – 600 004.

2. State Tax Officer (FAC),
Mandaveli Assessment Circle,
Chennai South, Room No.423,
4th Floor, Integrated Commercial Taxes Building,
Chennai – 600 035.

C.SARAVANAN, J.

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