IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.31350 of 2025
and
W.M.P.Nos.35078 & 35080 of 2025

KP Manish Global Ingredients Private Limited,
Represented by its Director Mr.Manish Jain
41, Raghunayakalu Street, Park Town,
Sowcarpet, Chennai – 600 003. ... Petitioner

Vs.

1. Commercial Tax Officer,
Park Town: North-I: Chennai North,
Chennai.

2. Assistant Commissioner ST
Choolai Assessment Circle,
Chennai.

3. State Tax Officer,
Thiruvottiyur Assessment Circle,
Chennai. ... 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 of the Order of Assessment in Form DRC-07 bearing Reference No.ZD330225267610O in GSTIN/ID:33AABCL3843N1ZD/APR 2020 – MAR 2021 dated 26.02.2025 issued by the 1st respondent and to quash the same and further direct the respondent to pass fresh orders of assessment after granting the Petitioner with an opportunity of personal hearing.

For Petitioner	:	Mr.R.Ganesh Kanna
For Respondents	:	Mr.V.Prashanth Kiran, Government Advocate (T)

ORDER

The earlier order passed by this court on 08.01.2026 is recalled .

2. Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

3. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

4. In this Writ Petition, the Petitioner has challenged the impugned Order dated 26.02.2025, which was preceded by a Show Cause Notice in DRC-01 dated 26.11.2024 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 26.02.2025.

5. Learned counsel for the Petitioner submits that the Petitioner is willing to deposit 25% of the disputed tax as a condition precedent for *denovo* adjudication of the demand confirmed by the impugned order.

6. In view of the impugned order, the learned counsel for the Petitioner also submits that the Petitioner will substantiate the supplementary reply by treating the impugned order as an addendum to the Show Cause Notice that preceded the impugned order

7. Learned Government Advocate for the Respondents submits that he has no objection for the same.

8. Recording the above consent given by the Petitioner, the case is remitted back to the 1st 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 26.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 26.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

10. 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 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.

11. 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.

12. 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.

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

14. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

02.04.2026

Neutral Citation : Yes / No

gv

To:

1. Commercial Tax Officer,
Park Town: North-I: Chennai North,
Chennai.

2. Assistant Commissioner ST
Choolai Assessment Circle,
Chennai.

3. State Tax Officer,
Thiruvottiyur Assessment Circle,
Chennai.

C.SARAVANAN, J.

gv

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