IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 35000 of 2025
and
WMP Nos. 39144 & 39147 of 2025

M/s. Kumaran Medicals
Proprietor of MEENAHSI SUBRAMANIAM,
1, Gopalapuram, 1st Street, Chennai 600 086.

Petitioner(s)

Vs

1. The Assistant Commissioner (ST)
Royapettah Assessment Circle,
Room No.206, Second Floor,
Integrated Commercial Taxes and
Registration Department Building,
Nandanam, Chennai 600 035.

2.The Commissioner,
Royapettah Asst. Circle,
Room No.206, Second Floor,
Integrated Commercial Taxes and
Registration Department,
Nandanam, Chennai 600 035.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, calling for the records relating to the order passed by the 1st Respondent in GST NO-33AKOPM8574H1ZM dated 20-12-2023, and quash the same and consequently direct the 1st Respondent Remand Back the enquiry in GST NO-33AKOPM8574H1ZM /2017-18 and pass.

For Petitioner(s): Mr.A.Muthukumar,
No appearance

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

There is no representation on behalf of the petitioner.

2. The petitioner is before this Court challenging the impugned Assessment Order dated 20.12.2023 for the tax period 2017-2018.

3. By the impugned order, the tax liability proposed in the Show Cause Notice in Form DRC-01 dated 30.09.2023 has been confirmed against the petitioner, which is extracted as under:

(Amount in Rs.)

S.No.	Tax Period	Act	Tax	Interest	Penalty
1.	**2017-2018**	**CGST**	102826	104967	**10282**
2.	**2017-2018**	**SGST**	102826	**104967**	**10282**
Demand levied			**205652**	**209934**	**20565**
Demand paid			Nil	Nil	Nil
Balance			**205652**	**209934**	**20565**

4. Learned Government Advocate for the Respondents on the other hand submitted that the Petitioner having slept over the rights and having not cooperated with the Respondent at any stage of proceeding, deserves no sympathy and therefore, the Writ Petition be dismissed with exemplary costs.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments against the impugned Assessment Order has already been expired. This present writ petition has been filed only on 07.08.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted to the Respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of time taken in approaching the Court. I do not find any extraneous 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 to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing the entire disputed tax i.e., Rs.2,05,652/- in cash 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 DRC-01 dated 30.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 20.12.2023 as an addendum to the Show Cause Notice dated 30.09.2023.

9. Any amount which has been recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned Assessment Order dated 20.12.2023 shall be adjusted towards the aforesaid pre-deposit of entire disputed tax of Rs.2,05,652/-. This will be however subject to verification by the Respondent.

10. In case the Petitioner complies with the above stipulations, the 1st 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/deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of entire disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded 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 1st 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 final order, the petitioner shall be heard.

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

11-02-2026

Jd

Neutral Citation:Yes/No

To
1. The Assistant Commissioner (ST)
Royapettah Assessment Circle,
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Nandanam, Chennai 600 035.

2.The Commissioner,
Royapettah Asst. Circle,
Room No.206, Second Floor,
Integrated Commercial Taxes and
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C.SARAVANAN J.
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