Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42255 of 2026

CNR:{HCMA012335582026}

AND

WMP NO. 47460 OF 2026,WMP NO. 47461 OF 2026

Bharath Restaurant , Represented by its Proprietrix
Mrs.Raman Bhuvaneshwari,
No.11, Chetty Street, Sriperumbudur,
Kancheepuram, Tamil Nadu - 602105.

..Petitioner(s)

Vs

1. The Assistant Commissioner of GST and Central Excise,
   Chennai Outer Commissionerate, C-48, TNHB Building, Anna Nagar,Chennai - 600040.
2. The Deputy Commissioner of GST and Central Excise,
   Chennai Outer Commissionerate, Newry Towers, No. 2054, I Block, II Avenue, Anna Nagar, Chennai - 600040.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for the records of the impugned Order dated 03-12-2025 passed by the First Respondent in ORDER-IN-ORIGINAL No.01/2025 (AC)-GST for the period from FY 2018-19 to FY 2023-24 and quash the same and issue any other writ or pass such further or other order as this Honorable Court may deem fit and proper in the facts and circumstances of the case and thus render justice.

For Petitioner(s): Mr.JAWAHAR SURYA P
For Respondent(s): Mr.S.R.Sundar, Senior Standing Counsel

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This Writ Petition has been filed challenging the impugned assessment order dated 03.12.2025.

2. The learned counsel appearing for the petitioner submitted that the petitioner received the notice in Form GST DRC-01 on 28.06.2025 and participated in the personal hearing scheduled on 15.07.2025, where the petitioner requested a month's time to file a reply. However, without providing a sufficient opportunity thereafter and before the reply was filed, the impugned order was passed on 03.12.2025 in violation of the principles of natural justice.

3. The learned Senior Standing Counsel appearing for the respondent submitted that when the petitioner appeared for the hearing on 15.07.2025, the requested time of about one month was granted. However, even after a lapse of nearly five months, no reply was filed. Therefore, left with no other alternative, the respondent passed the impugned order on 03.12.2025.

4. Heard both sides and also perused the materials available on record.

5. Upon considering the submissions of the learned counsel on either side and perusing the records, it appears that the respondent provided sufficient

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opportunity to the petitioner, including an opportunity for a personal hearing on 15.07.2025. The petitioner participated in the hearing and sought one month's time, in which case, the reply ought to have been filed on or before 15.08.2025. However, the petitioner failed to do so. Even after the expiry of an additional three and a half months following the requested time period, the petitioner failed to submit any reply. Under these circumstances, the impugned order was passed. Since the petitioner failed to avail themselves of multiple opportunities to present their case before the Assessing Officer, this Court is not inclined to entertain this Writ Petition on merits, and it is for the petitioner to prefer a statutory appeal.

6. At this juncture, the learned counsel for the petitioner limited his prayer, requesting this Court to grant liberty to the petitioner to file an appeal. He submitted that the petitioner is willing to pay 20% of the disputed tax amount to the respondent, which comprises the 10% statutory pre-deposit required for filing the appeal along with an additional court-ordered pre-deposit of 10%. Hence, he requested this Court to pass appropriate orders to that effect.

7. In view of the submission made by the learned counsel for the petitioner that the petitioner is willing to pay 20% of the disputed tax amount, this Court is inclined to dismiss the present petition while granting liberty to the petitioner to file an appeal against the impugned assessment order.

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8. Accordingly, this Writ Petition is dismissed. No costs. Consequently, W.M.P. No. 47460 of 2026 is allowed and W.M.P. No. 47461 of 2026 is closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned appellate authority within a period of thirty (30) days from the date of receipt of a copy of this order, subject to the payment of 20% of the disputed tax amount to the respondent (comprising the 10% statutory pre-deposit for filing the appeal along with an additional 10% of the disputed tax amount). Upon such filing, the appellate authority shall verify the deposit of the additional 10% of the disputed tax amount and entertain the appeal on its own merits and in accordance with law, after providing a sufficient opportunity of being heard to the petitioner, without pressing the issue of limitation.

27-10-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To
1. The Assistant Commissioner of GST and Central Excise,
   Chennai Outer Commissionerate, C-48, TNHB Building, Anna Nagar,Chennai - 600040.
2. The Deputy Commissioner of GST and Central Excise,
   Chennai Outer Commissionerate, Newry Towers, No. 2054, I Block, II Avenue, Anna Nagar, Chennai - 600040.

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KRISHNAN RAMASAMY J.

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