IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10455 of 2026
and
W.M.P.Nos.11326, 11329 and 11336 of 2026

M/s.Dakshin Exports,
Represented by its Authorised Signatory
& Managing Partner, Rajendira Babu,
Old No.20, New No.4, Paul Vargees Street,
Vetri Nagar, Chennai-600 082. ... Petitioner

Vs.

1.The Deputy State Tax Officer-2,
Perambur Assessment Circle,
No.1, 2nd Flor, PAPJM Buildings Annex,
Greams Road, Chennai-600 006.

2. The State Tax Officer,
Perambur Assessment Circle,
No.1, 2nd Floor, PAPJM Buildings Annex,
Greams Road, Chennai-600 006. ... Respondents

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 petitioner firm on the file of the Respondents and quash the order under Section 73 of the Goods and Services Act, 2017 (Ac) passed by the 1st Respondent in GSTIN:33AACFD3056B1Z6/2020-21 dated 22.10.2024 for the financial year (FY) 2020-21 ("impugned order") and direct the 1st Respondent to complete fresh assessment for the same FY 2020-21, after considering the reply of the Petitioner dated 22.08.2023 to the Show Cause Notice (SCN) dated 28.06.2023 issued by the 1st Respondent.

For Petitioner : Mr. J. Saravanan
For Respondents : Mr. C. Harsharaj,
Special Government Pleader

ORDER

Mr. C. Harsharaj, the learned Special Government Pleader, takes notice for the Respondents.

2. This Writ Petition is disposed of at the stage of admission after hearing the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. The Petitioner is before the Court against the impugned order dated 22.10.2024 whereby the proposal in Show Cause Notice under Form GST DRC-01 dated 28.06.2023, for the FY 2020-2021, has been confirmed.

4. It is the specific grievance of the Petitioner that, despite having submitted a reply to the Show Cause Notice, the Respondent proceeded to pass the Impugned Order without properly considering the same.

5. The learned counsel for the Petitioner submitted that a prospective recovery has been started pursuant to the Impugned Order and, therefore, the Petitioner has rushed to this Court.

6. It is further submitted by the learned counsel for the Petitioner that the Petitioner is willing to deposit 50% of the disputed tax, subject to the adjustment of the amounts already been recovered from the Petitioner through Electronic Cash/Electronic Ledger.

7. The learned counsel for the Petitioner has also made an endorsement in the bundle to that effect, which reads as follows:-

> *"Petitioner willing to pay 50% of tax due subject to recovery already made by attachment of Petitioner's bank a/c."*

8. Recording the above submission, this Court is inclined to set aside the Impugned Order dated 22.10.2025 and remit the case back to the 1st Respondent for fresh consideration, subject to the Petitioner depositing 50% of the disputed tax.

9. Accordingly, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

10. In case, any amount which has already been deposited by the Petitioner, the said amount shall be adjusted towards the 50% of the disputed tax.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 28.06.2023, together with requisite documents to substantiate the case, by treating the Impugned Order dated 22.10.2024 as an addendum to the Show Cause Notice dated 28.06.2023.

12. 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/lifted.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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 dated 22.10.2024.

14. 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.

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

16. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

17.03.2026

Neutral Citations: Yes/No
klt

C.SARAVANAN, J.

klt

To

1.The Deputy State Tax Officer-2,
Perambur Assessment Circle,
No.1, 2nd Flor, PAPJM Buildings Annex,
Greams Road, Chennai-600 006.

2. The State Tax Officer,
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