



WEB COPY

WP Nos. 45270 & 45292 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 45270 & 45292 of 2025

and

WMP Nos.50411, 50413, 50426 & 50429 of 2025

Tvl. G.D UNITED ENTERPRISES
Represented by its Managing Director
Shri B.Prabhakaran,
NO.54, Z BLOCK, DOOR NO.287,
5TH AVENUE, ANNA NAGAR,
CHENNAI- 600040.

..Petitioner in both WPs

Vs

The State Tax officer
Amaidakarai Assessment Circle No. 1,
PAPJM Building Annex, 3rd Floor,
Greens Road, Chennai 600 006

..Respondent in both WPs

Prayer in W.P.No.45270 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned order bearing reference number ZD330824206600S dated 23-08-2024 passed by the Respondent and quash the same.

Prayer in W.P.No.45292 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned order bearing reference number ZD330424017294Q dated 02-04-2024 passed by the Respondent and quash the same.

For Petitioner(s): G Natarajan in both WPs

For Respondent(s): Mr. C. Harsha Raj
Special Government Pleader in both WPs



COMMON ORDER

By this common order, these writ petitions are disposed of.

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2. In these writ petitions, the petitioner is before this Court against the respective impugned orders dated 23.08.2024 and 02.04.2024. The impugned orders were passed in the absence of any reply from the petitioner to the Show Cause Notices issued in Form GST DRC – 01 dated 22.05.2024 & 09.01.2024 which preceded the respective impugned orders.

3. 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 12.11.2025.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the respective disputed tax as a condition for *denovo* adjudication.

5. Recording the above submission, the case is remitted back to the respondent to pass a fresh order on merits, subject to the Petitioner depositing 25% of the respective disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.



6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 22.05.2024 & 09.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 & 02.04.2024 as an addendum to the Show Cause Notice dated 22.05.2024 & 09.01.2024.

7. 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 raised/vacated.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the respective 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.

9. 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.



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

11. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

11-02-2026

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

AV

To

The State Tax officer
Amaindakarai Assessment Circle No. 1,
PAPJM Building Annex, 3rd Floor,
Greens Road, Chennai 600 006



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C.SARAVANAN, J.

AV

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