IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2994 of 2026

M/s.New Moon Enterprises,
Rep by its Proprietor,
Mr.Ahamed Iqabal. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
GST Appeals, Chennai – 1,
No.1, PAPJM Buildings (Annex),
Third Floor, Greams Road, Chennai – 600 006.

2.The State Tax Officer / Commercial Tax Officer,
Chintadripet Assessment Circle,
No.1, PAPJM Buildings (Annex),
1st Floor, Greams Road,
Chennai – 600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st respondent to consider and dispose of the appeal filed by the Petitioner on 23.06.2025 in APL-01 against the DRC-07 order dated 28.01.2025 (Ref.No.ZD330125264044U), and dispose of the same on merits strictly in accordance with law.

For Petitioner : Mr.Balasundar

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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

3. This Writ Petition has been filed for a mandamus to direct the 1st Respondent to dispose of the Petitioner's appeal dated 23.06.2025 against the order dated 28.01.2025 passed for the tax period 2020 – 2021.

4. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.01.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.08.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 28.01.2025.

5. The learned counsel for the Petitioner submits that this case may be remitted back to the 2nd Respondent.

6. It is noticed that the Petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

8. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

9. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd Respondent to pass a fresh order in appeal on merits in lieu of impugned order dated 28.01.2025 subject to the Petitioner depositing 15% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of an appeal, 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 there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 28.01.2025, the same shall be set off against the pre-deposit of 15% as ordered above. This shall however be subject to verification by the Respondents.

11. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated. All the issues are left open to be canvassed by the Petitioner.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the 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.

13. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

14. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

15. In view of the above, the Petitioner is directed to take steps to withdraw the appeal i.e., pending before the 1st Respondent.

16. This Writ Petition stands disposed of with the above observations. No costs.

04.02.2026

Neutral Citation: Yes / No
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To:

1.The Deputy Commissioner (ST),
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2.The State Tax Officer / Commercial Tax Officer,
Chintadripet Assessment Circle,
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C.SARAVANAN, J.

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