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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50018 of 2025
and
W.M.P.Nos.55950 and 55952 of 2025

M/s. Vasan Tiffan Home Chennai Pvt.Ltd.,
represented by its Finance Manager A.V.Sriram,
No.1-B/4 Techman Apartments, First Floor,
Gandhi Nagar First Main Road,
Adyar, Chennai – 600 020. ... Petitioner

Vs.

1. The Deputy Commissioner (CT),
GST-Appeal, Chennai-II,
Greams Road, Main Building, 2nd Floor,
Chennai – 600 006.

2. The State Tax Officer,
Kotturpuram Assessment Circle,
Room No.245, II Floor,
Integrated Commercial Taxes and Registration
Buildings (South Tower),
Nandanam, Chennai – 600 035.

3. The State Tax Officer,
Medavakkam Assessment Circle,
Room No.230, II Floor,
Integrated Commercial Taxes and Registration Buildings,
Nandanam, Chennai – 600 035. ... Respondents

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the second respondent in his proceedings in GSTIN/33AABF07517P1ZX/2018-19, dated 11.04.2024 and the consequential order of the first respondent in his proceedings in GSTIN/Temp.ID/UIN 33AAFCV3514N1Z7-ARN # AD330524093598N, dated 04.12.2024, quash the same.

For Petitioner : Mr.P.V.Sudakar
For Respondents : Mrs.P.Selvi, Government Advocate

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ORDER

In this writ petition, the petitioner has challenged the impugned Assessment order dated 11.04.2024 passed by the second respondent which has preceded a Show Cause Notice in DRC-01 dated 13.01.2024, wherein, the Petitioner was called upon to appear for a personal hearing fixed. However, the petitioner not take advantage of the same. Thus, the impugned Assessment order has been passed.

2. This writ petition has been filed after the petitioner unsuccessfully challenged the impugned order by filing an appeal on 30.05.2024 against the said Assessment order before the first respondent which was also impugned in this Writ Petition. The appeal, however, was dismissed on 04.12.2024 due to the absence of the mandatory pre-deposit by the petitioner and on the ground of limitation.

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3. The petitioner submits that the pre-deposit amount could not be made as the petitioner was under severe financial constraints at the time of filing the appeal before the first respondent on 30.05.2024.

4. It is submitted by the learned counsel for the petitioner that the petitioner has revived the business and, therefore, a reasonable opportunity may be granted for de novo adjudication.

5. The petitioner has admittedly failed to file the necessary documents to substantiate the defence insofar as Order Slip Nos. I and II are concerned.

6. It is submitted that if one more opportunity is granted to the petitioner, the petitioner will be able to substantiate the entire demand proposed in the aforesaid Show Cause Notice in Form DRC-01 dated 31.01.2024, which is without merit.

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7. The learned counsel for the respondent, on the other hand, submitted that sufficient time was granted to the petitioner before the order dated 11.04.2024 was passed.

8. It is therefore submitted that the writ petition is liable to be dismissed.

9. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents, and having regard to the facts and circumstances of the case.

10. Following the consistent view taken by this Court under similar circumstances, the case is remit back to the concerend respondent to pass a fresh order, subject to the petitioner depositing 50% of the disputed tax in cash or from the Petitioner's Electronic Cash Ledger within a period of three (3) months from the date of receipt of a copy of this order. The petitioner is permitted to deposit the said amount in three (3) installments.

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11. It is made clear that within the said period, the petitioner shall also file an additional detailed reply to the Show Cause Notice along with the necessary documents to substantiate the defence by treating the impugned order as an addendum to the Show Cause Notice.

12. In case the petitioner complies with the above stipulations, the first 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 from the date of such reply and pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

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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 final order, the Petitioner shall be heard.

16. The writ petition is disposed of with the above observations. No costs. Consequently, connected W.M.Ps are closed.

20.01.2026

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Neutral Citations: Yes/No

To:

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