IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP.No.3542 of 2026
and
WMP.No.3967 of 2026

M/S.Victory Stationers
Rep. by its Proprietor, Sebastian
Edward, Shop No.5, No.49, Swami
Naicken Street, Chindatripet,
Chennai-600 002.

Petitioner(s)

Vs

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

2.The Assistant Commissioner
Chintadripet Assessment circle, No.1
PAPJM Buildings (Annex), First Floor,
Greams Road, Chennai-600 006.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, direct the 1st respondent to permit the petitioner to file an appeal along with a petition for condonation of delay against the order in Form DRC- 07 dated 23.08.2024 year 2019-20 Demand Id (ZD330824210884C) Passed by the 2nd respondent, and dispose of the same on merits in accordance with law and within such reasonable time as may be stipulated by this Honble Court.

For Petitioner: Mr.J.Balasundar

For Respondents: Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 23.08.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 27.05.2024 wherein the Petitioner was called upon to appear for personal hearing on 19.06.2024. However, the Petitioner had not taken advantage of the same.

4. Subsequently, the Petitioner was also issued with Reminders dated 10.07.2024 and 24.07.2024, calling upon the Petitioner to file a reply and to appear for personal hearings. The Petitioner however neither filed any reply nor appeared for the personal hearings fixed on 18.07.2024 and 31.07.2024. Thus, the impugned Order has been passed.

5. 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 31.01.2026.

6. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 2nd Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.

10. In case the Petitioner complies with the above stipulations, the 2nd 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 shall also stand automatically vacated.

11. 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.

12. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

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

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

09-02-2026

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

To

1.The Deputy Commissioner (ST)
GST Appeals , chennai- 1, No.1,
PAPJM Buildings (Annexe), Third
Floor, Greams Road,chennai-600 006.

2.The Assistant Commissioner
Chintadripet Assessment circle, No.1
PAPJM Buildings (Annex), First Floor,
Greams Road, Chennai-600 006.

C.SARAVANAN J.

cda

WP No. 3542 of 2026
AND WMP NO. 3967 OF 2026

09-02-2026