IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P.Nos.7946 & 7949 of 2026
and
W.M.P.Nos.8615, 8617, 8618 & 8621 of 2026

M/s.JP Thermal Systems,
Represented by its Proprietor,
Mr.Prakash,
No.1, Thangal Main Road,
Poonamallee,
Chennai – 600 056.

Petitioner in both Writ Petitions

Vs

The Deputy State Tax Officer,
Poonamallee Assessment Circle,
Room No.4/109, Nazarathpet,
Chennai – 600 123.

Respondent in both Writ Petitions

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the impugned assessment orders dated 02.06.2025 & 28.05.2025 respectively bearing GSTIN No.33CQLPP1383E1ZT/2022-23 & GSTIN No.33CQLPP1383E1ZT/2021-22 respectively passed by the Respondent and its Consequential order of rectification dated 08.10.2025 bearing reference no. ZD331025047925G & ZD3310250478410 passed by the Respondent as arbitrary.

For Petitioner:	Mr.Sanaullah (In both petitions)
For Respondent:	Mrs.P.Selvi, Government Advocate. (In both petitions)

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate Advocate takes notice for the Respondent.

2. These Writ Petitions are 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 Respondent.

3. In these Writ Petitions, the Petitioners have challenged the impugned Orders dated 02.06.2025 & 28.05.2025 respectively, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.03.2025 & 11.03.2025 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 Orders dated 02.06.2025 & 28.05.2025.

4. The Petitioner was also issued with Reminders on 22.04.2025, 20.05.2025, 11.04.2025, 21.04.2025 and 20.05.2025 respectively, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 24.04.2025, 27.05.2025, 15.04.2025, 22.04.2025 and 27.05.2025 respectively. Thus, the impugned Orders have 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 Petitions have been filed only on 24.02.2026.

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

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

"Accepting the making payment of 25% from the demand tax."

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 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 these cases.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.03.2025 & 11.03.2025 respectively together with requisite documents to substantiate the case by treating the impugned Order dated 02.06.2025 & 28.05.2025 respectively as an addendum to the Show Cause Notice dated 12.03.2025 & 11.03.2025 respectively.

11. 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.

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

13. 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.

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

15. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

04.03.2026

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

To

The Deputy State Tax Officer,
Poonamallee Assessment Circle,
Room No.4/109, Nazarathpet,
Chennai – 600 123.

C.SARAVANAN J.

kmm

W.P.Nos.7946 & 7949 of 2026
and
W.M.P.Nos.8615, 8617, 8618 & 8621 of 2026

04.03.2026