IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 09-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

WP No. 4078 of 2026
and
WMP. Nos.4542 and 4544 of 2026

M/s.Andromeda Sales and Distribution Pvt Ltd
Rep. by its Authorised Representative,
Mr.Saravanan.K
No. 21 and 23, Rainbow Arcade,
Theyagaraya Road,
Chennai-600 017.

..Petitioner

Vs

The State Tax Officer (ST)
Mylapore Assessment Circle,
Chennai- 600 006.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records on the file of the Respondent and to quash the impugned assessment order dated 04.08.2025 bearing GSTIN No.33AAECC0028R1ZO/2021-22 passed by the Respondent and its Consequential order of rectification dated 09.10.2025 bearing reference No.ZD331025070246R passed by the Respondent till pending disposal of the present Writ Petition.

For Petitioner : Mr.J Ashish

For Respondent : Mrs. Amirtha Poonkodi Dinakaran,
Government Advocate

## ORDER

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

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 Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order 04.08.2025, which was preceded by a Show Cause Notice in DRC-01 dated 02.06.2025 to which the petitioner failed to file a proper reply. Thus, the impugned order has been passed.

4. The learned counsel for the petitioner submitted that the petitioner is willing to pre-deposit 25% of the disputed tax confirmed vide the impugned order dated 04.08.2025 as a conditioner for *de novo* adjudication.

5. Recording the same and following the consistent view takne by this Court under similar circumstances, 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 02.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 04.08.2025 as an addendum to the Show Cause Notice dated 02.05.2025.

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 shall also stand automatically vacated.

8. 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.

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.

**09-02-2026**

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

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To

The State Tax Officer (ST)
Mylapore Assessment Circle,
Chennai- 600 006.

**C.SARAVANAN, J.**

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