IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3566 of 2026
and
W.M.P.Nos.3999 and 4001 of 2026

Kala Lakshmi Viswanath
Proprietor
Sri Ranga Enterprises. ... Petitioner

Vs.

The Deputy Commercial Tax Officer,
Villivakkam North – III Assessment Circle,
Commercial Taxes Department,
No.1, PAPJM Building (Annex),
2nd Floor, Greams Road,
Chennai – 6 . ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order dated 24.02.2025 in Form GST DRC – 07 vide Reference No.ZD3302252389286 bearing GSTIN 33ATWPV2452N2ZS pertaining to the financial year 2020-21 issued by the respondent as arbitrary and illegal and quash the same and further direct the Respondent to redo the adjudication in accordance with law after granting opportunity of personal hearing to the Petitioner.

For Petitioner : Mr.B.Mitra

For Respondent : Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned Assessment order dated 24.02.2025 passed by the Respondent under Section 73 of the respective GST enactments for the tax period 2020-2021.

4. The impugned Assessment order was preceded by the Show Cause Notice in Form GST DRC – 01 dated 01.03.2024 and Reminders on 20.03.2024, 20.07.2024 and 17.10.2024. By the aforesaid Show Cause Notice and Reminders, the Petitioner was called upon to file a reply and to appear for personal hearing.

5. The Petitioner filed a reply on 19.10.2024. Thereafter, the impugned order has been passed as the reply filed by the Petitioner is not acceptable.

6. In the circumstances, the impugned order does not warrant any interference by this Court. Further, perusal of the records indicate that the Petitioner has failure to pursue the remedy by filing an appeal within a statutory period of limitation and has thus slept over his rights.

7. 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 granting a liberty to file an appeal.

8. Considering the above submission and following the consistent view taken by this Court under similar circumstances, liberty is granted to the Petitioner to file statutory appeal before the Appellate Authority under section 107 of the respective GST enactments 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.

9. In case the Petitioner files such appeal, the Appellate Authority shall consider and dispose of the appeal 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.

10. 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.

11. 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.

12. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

11.02.2026

Neutral Citation: Yes / No
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To:

The Deputy Commercial Tax Officer,
Villivakkam North – III Assessment Circle,
Commercial Taxes Department,
No.1, PAPJM Building (Annex),
2nd Floor, Greams Road,
Chennai – 6 .

C.SARAVANAN, J.

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