



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49680 of 2025

and

W.M.P.Nos.55525 & 55526 of 2025

M/s. Whitee Lottus Digital Studio

Rep. by its Partner and Authorised Signatory Deepa Thiagarajan

Plot No.150, Door No.12, MGR Street,

Saligramam, Chennai,

Tamil Nadu – 600093.

GSTIN:33AACFW5052A1ZP

... Petitioner

Vs.

1.The Assistant Commissioner,
Saligramam Assessment Circle
46, Greenways Road,
Chennai – 600 028.

2. State Tax Officer,
Saligramam, Central – 1,
Chennai.

... Respondents

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 1st Respondent in Reg.No.ZD330225086175H dated 08.02.2025 along with the records of the 2nd respondent in Reg.No.ZD330225116537M dated 12.02.2025 and quash the order dated 08.02.2025 passed by the 1st respondent along with the order dated 12.02.2025 passed by the 2nd respondent.



For Petitioner : Mr.S.Jecintha

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate.

ORDER

Mr.V.Prashanth Kiran, 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 Orders dated 08.02.2025 & 12.02.2025, which were preceded by the respective Show Cause Notices in GST DRC-01 dated 09.10.2024 & 25.11.2024 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 08.02.2025 & 12.02.2025.



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4. It is noticed that the present Writ Petition has been filed on 15.12.2025 within a period of limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order dated 12.02.2025.

5. A Reading of the impugned orders indicate that the parallel proceedings have been initiated by the respondent against the petitioner for the same alleged defects and same financial year.

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



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

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 09.10.2024 & 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 08.02.2025 & 12.02.2025 as an addendum to the Show Cause Notices dated 09.10.2024 & 25.11.2024.

10. In case the Petitioner complies with the above stipulations, the Respondents 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.



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11. 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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 Respondents shall give due notice to the Petitioner.

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

kmm

08.01.2026



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C.SARAVANAN, J.

kmm

To:

1.The Assistant Commissioner,
Saligramam Assessment Circle
46, Greenways Road,
Chennai – 600 028.

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Saligramam, Central – 1,
Chennai.

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