IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.782 of 2026
and
W.M.P.Nos.955 and 957 of 2026

M/s.Raghavan Agency,
Represented by its Proprietrix,
Kavitha, D/o Gangatharan, aged 45 years
Old No.3, New No.5, Rangiah Street,
Choolai, Chennai – 600 112. ... Petitioner

Vs.

The Superintendent of GST & Central Excise
Range-V, Thiru Vi Ka Nagar Division,
Newry Towers, First Floor,
Plot No.2054-1, 12th Main Road, II Avenue,
Anna Nagar, Chennai – 600 040. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the Respondent against the petitioner's firm in GSTIN – 33BQTPK5575J1Z6 vide – GEXCOM / TECH / MISC / 2307 / 2022-CGST-Range-5/DIV-TVK-COMMRTC Chennai(N) in order-IN-ORIGINAL No.17/2025 (GST) and the Impugned order in DRC-07 order Reference No.ZD3312250513460 dated 03.12.2025 for the Assessment Year 2018-2019 on the file of Respondent and Quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.K.M.Malarmannan

For Respondent : Mrs.Revathi Manivannan,
Senior Standing Counsel

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ORDER

Mrs.Revathi Manivannan, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.12.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.06.2025 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 Order dated 03.12.2025.

4. 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 07.01.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

6. 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 this case.

7. 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 10% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 03.12.2025 as an addendum to the Show Cause Notice dated 30.06.2025

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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 Respondent 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.

20.01.2026

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Neutral Citation: Yes / No

To:

The Superintendent of GST & Central Excise
Range-V, Thiru Vi Ka Nagar Division,
Newry Towers, First Floor,
Plot No.2054-1, 12th Main Road, II Avenue,
Anna Nagar, Chennai – 600 040.

C.SARAVANAN, J.

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