



WEB COPY



W.P.No.1379 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1379 of 2026

and

W.M.P.Nos.1533 and 1534 of 2026

Perumal Shrinivasan,
Proprietor of M/s.Sri Bhavani and Co,
No.36, P Block, 24th street, Agathiyar Nagar,
Villivakkam, Chennai – 600 049.

... Petitioner

Vs.

The State Tax Officer,
Villivakkam Assessment Circle,
No.1, PAPJM Building (Annexure),
2nd Floor, Grems 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 passed by the Respondent in Reference No.ZD3308240934835 dated 12.08.2024 for the year 2019 – 2020, quash the same and direct the Respondent to adjudicate the issue in accordance with law.

For Petitioner : Mr.R.Ramkumar

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



W.P.No.1379 of 2026

WEB COPY

ORDER

Mr.V.Prashanth Kiran, 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 Order dated 12.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 07.05.2024 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 Order dated 12.08.2024.

4. The Petitioner was also issued with Reminder on 06.07.2024, 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 15.07.2024. Thus, the impugned Order has been passed.



W.P.No.1379 of 2026

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 Petition has been filed only on 15.12.2025.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% 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 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.

8. 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 50% 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.



W.P.No.1379 of 2026

9. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner towards the tax liability confirmed vide impugned order dated 12.08.2024 shall be adjusted towards the aforesaid pre-deposit of 50% as ordered above. This will be however subject to verification by the Respondent.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 07.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 12.08.2024 as an addendum to the Show Cause Notice dated 07.05.2024.

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 shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of the disputed tax as ordered above and the



W.P.No.1379 of 2026

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

23.01.2026

Neutral Citation: Yes / No
jas

To:

The State Tax Officer,
Villivakkam Assessment Circle,
No.1, PAPJM Building (Annexure),
2nd Floor, Greaves Road, Chennai – 6.



WEB COPY



W.P.No.1379 of 2026

C.SARAVANAN, J.

jas

W.P.No.1379 of 2026

and

W.M.P.Nos.1533 and 1534 of 2026

23.01.2026