IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.742 of 2026
and
W.M.P.Nos.915 and 917 of 2026

APOLLO INTERIOR SOLUTIONS PRIVATE LIMITED,
Represented by its Director ANIL DANGI
31, MENOD Street, Purasawakkam,
Chennai,Tamil Nadu 600 007. ... Petitioner

Vs.

Commercial Tax Officer / State Tax Officer,
Purasawakkam Central II
Chennai Central Tamil Nadu
Station:No.1, PAPJM ANNEX BUILDING,
3rd Floor, Greams Road,
Chennai – 600 006. ... 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 on the file of the Respondent of Order in Reference No:ZD3307250688060 passed under Section 73 of the TNGST Act, 2017 dated 08.07.2025 for the FY:2022-23 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner : Mr.R.Sivaraman
For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

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O R D E R

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 Order dated 08.07.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.05.2023 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 08.07.2025.

4.The Petitioner was also issued with Reminders on 14.11.2023, 24.11.2023 and 27.05.2024, 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 on 17.11.2023, 28.11.2023 and 03.06.2024. Thus, the impugned Order has been passed.

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 07.01.2026.

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 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 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 Notice in GST DRC-01 dated 30.05.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 08.07.2025 as an addendum to the Show Cause Notice dated 30.05.2023.

10. 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.

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 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.

13. Needless to state, before passing any such order, the Respondent 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.

20.01.2026

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Neutral Citation: Yes / No

To:

Commercial Tax Officer / State Tax Officer,
Purasawakkam Central II
Chennai Central Tamil Nadu
Station:No.1, PAPJM ANNEX BUILDING,
3rd Floor, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

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