IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1426 of 2026
and
W.M.P.No.1577 of 2026

Sudhakar Reddy & Sudhakar Sureddy ... Petitioner

Vs.

The Deputy State Tax Officer-I,
Vilivakkam Assessment Circle,
Station No.1, Greams Road,
PAPIM Annex Building 2nd Floor,
Chennai – 600 006. ... 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 in respect of proceedings in GSTIN: 33AEVPS1560G2Z7/2029-2020, dated 30.08.2024 by the respondent and quash the same, consequently direct the respondent to unfreeze the Canara Bank, Labbi Pet, Vijayawada, Union Bank of India, whites Road, Chennai on his file.

For Petitioner : Mr.T.V.G.Kartheeban
For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate.

ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. The writ petition is disposed of at the stage of admission itself, with the consent of the learned counsel appearing for the petitioner and the learned Government appearing for the respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 30.08.2024, which was preceded by a notice in GST DRC – 01 dated 03.05.2024, calling upon the petitioner to submit a reply and to appear for personal hearing. However, the petitioner did not avail the said opportunity and consequently, the impugned order dated 30.08.2024 came to be passed.

4. It is stated in the affidavit filed in support of the writ petition that the petitioner was unaware of the proceedings which culminated in the impugned order. The petitioner has also attempted to explain the circumstances leading to non-participation in the adjudication proceedings.

5. It is noticed that the limitation prescribed 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 belatedly.

6. The learned Government Advocate for the Respondents submitted that in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440, the present writ petition, is liable to be dismissed.

7. 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.

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to the concerned Assessing Officer to pass a fresh order on terms subject to such Assessee depositing 10% 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.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 03.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 03.05.2024.

11. In case the Petitioner complies with the above stipulations, the 1st 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

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 1st 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 1st 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 is closed.

22.01.2026

Neutral Citation: Yes / No
kmm

C.SARAVANAN, J.

kmm

To:

The Deputy State Tax Officer-I,
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