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W.P.No.73 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.73 of 2026

and

W.M.P.Nos.56 and 57 of 2026

M/s.Durable Marketing Private Limited,
Rep.by its Director B.Manikandan,
Office at:146, Rajaji Nagar 3rd Street,
Chennai-600 091.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST),
GST Appeals-II, Greaves Road,
Chennai-600 006.

2. The Assistant Commissioner (ST),
Madipakkam Assessment Circle,
Room No.223, 2nd Floor, Integrated Commercial
Taxes and Registration Department Building,
Anna Salai, Nandanam, Chennai-600 035.

... Respondents

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 2nd respondent relating to the Order dated 06.11.2024 in GST IN:33AADCD2396LIZH/2019-2020 in Ref No.ZD331124030366V for the financial year 2019-20 and quash the same as illegal and arbitrary and further direct the 2nd respondent to defreeze the bank account of the petitioner to enable the resumption of normal account activities.



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For Petitioner : Mr.Karthikeyan

For Respondents : Ms.Vasanthamala,
Government Advocate

ORDER

Ms.Vasanthamala, 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 Order dated 06.11.2024 which was preceded by a Show Cause Notice in GST DRC-01 dated 08.05.2024 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 06.11.2024.

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 02.01.2026.



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5. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 2nd 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.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.11.2024 as an addendum to the Show Cause Notice dated 08.05.2024.

8. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance



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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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.



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WEB COPY 12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

08.01.2026

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To:

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GST Appeals-II, Greams Road,
Chennai-600 006.
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C.SARAVANAN, J.

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