IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1961 of 2026

AND

WMP NO. 2051 OF 2026,WMP NO. 2052 OF 2026

M/s Studio HD Architects
Rep. by its Proprietor,
Mohamedali Mohamedhanifa,
No.5/6, Flat No.8, First Floor,
Swathi Enclave, Amman Koil Street, Vadapalani,
Chennai 26

..Petitioner(s)

Vs

The Deputy State Tax Officer
Vadapalani Assessment circle,
Commercial taxes department,
No. 1, PAPJM Annex Building, Greams Road,
Chennai 06

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order dated 04.10.2024 vide Reference No. ZD33102402313163 bearing GSTIN 33ASTPM0153D2ZX pertaining to the FY 2020-21, issued by the respondent as arbitrary and illegal and quash the same and further direct the respondent to redo the adjudication in accordance with law after granting an opportunity of personal hearing to the petitioner.

For Petitioner(s): Ms. B. Mitra

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

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 04.10.2024 in Form GST DRC-07 passed for the financial year 2020-2021, which was preceded by a Show Cause Notice in GST DRC-01 dated 10.06.2024, 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 04.10.2024.

4.The Petitioner was also issued with Reminders on 15.07.2024, 23.07.2024 and 02.09.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing on 24.07.2024, 02.08.2024 and 09.09.2024 respectively. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 24.07.2024, 02.08.2024 and 09.09.2024. 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 18.12.2025.

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 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 10.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 04.10.2024 as an addendum to the Show Cause Notice dated 10.06.2024.

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 deposit of 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.

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. It is 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.

27-01-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

RPP

To

The Deputy State Tax Officer
Vadapalani Assessment Circle,
Commercial Taxes Department No.1,
PAPJM Annex Building, Greams Road,
Chennai-600 006

C.SARAVANAN J.

RPP

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