



WEB COPY



W.P.No.324 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.324 of 2026

and

W.M.P.Nos.386, 389 and 392 of 2026

HP Controls,
Represented by its Managing Partner
Mr.F.Premkumar.

... Petitioner

Vs.

1.The Assistant Commissioner,
Kodambakkam Assessment Circle,
4th Floor, PAPJM (Annex) Building,
Greens Road, Chennai – 600 006.

2.The Deputy Commissioner (ST),
Chennai – Central – III,
No.1, Greens Road,
Chennai – 600 006.

3.The Branch Manager,
Indian Bank,
NO.52, Arya Gowda Road,
West Mambalam,
Chennai – 600 033.

... 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 in Reference No.ZD 330 424 227 113Y / 2018-19 dated 28.04.2024 on the file



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of the 1st Respondent and quash the same as contrary to law, consequently direct the 2nd Respondent to DE-freeze the bank account(s) pertaining to GSTIN: 33 AAJ FHO 773 J1ZC / 2025 dated 30.06.2025 of the Petitioner.

For Petitioner : Mr.S.Kabil Dev

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate
for R1 and R2

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st and 2nd 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 1st and 2nd Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 28.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 31.01.2024 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 28.04.2024.



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4. The Petitioner was also issued with Reminder on 17.04.2024, 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 18.04.2024. 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 19.12.2025.

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.



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8. 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 28.04.2024 as an addendum to the Show Cause Notice dated 31.01.2024.

10. 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.

11. 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



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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 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.

13. Needless to state, before passing any such order, the 1st 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.

19.01.2026

Neutral Citation: Yes / No
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C.SARAVANAN, J.

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