IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.150 of 2026
and
W.M.P.Nos.151 and 153 of 2026

Thangaraj Anumanthan,
Proprietor
Tvl.Gateway Polybag … Petitioner

Vs.

The State Tax Officer (ST),
also known as Commercial Tax Officer,
Kodambakkam Assessment Circle,
Central-III, Chennai Central,
No.1, Greams Road,
Chennai, Tamil Nadu – 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 on the files of the Respondent herein in GSTIN: 33AQBPA8508L3ZY/2022-2023 dated 07.08.2023, order under Section 73 and the summary of the order in Form GST DRC-07 both dated 07.08.2023 issued in Reference No.ZD330823035360R and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 bearing GSTIN: 33AQBPA8508L3ZY/2022-2023 dated 07.08.2023 along with summary of order in Form GST DRC-07 bearing Ref.No.ZD330823035360R dated 07.08.2023 of the Respondent, which were preceded by a Show Cause Notice in GST DRC-01 dated 30.03.2023 wherein the Petitioner was also called upon to file a reply by 30.04.2023.

4. The Petitioner was also issued with Reminders on 20.07.2023, 24.07.2023 and 31.07.2023 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 hearings fixed on 24.07.2023, 27.07.2023 and on 03.08.2023. 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 05.01.2026.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back 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.

7. 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 subject to the Petitioner depositing the entire disputed tax amount 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 30.03.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 07.08.2023 as an addendum to the Show Cause Notice dated 30.03.2023.

9. 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.

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

11. 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.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06.01.2026
(2/2)

Neutral Citation : Yes / No

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To:

The State Tax Officer (ST),
also known as Commercial Tax Officer,
Kodambakkam Assessment Circle,
Central-III, Chennai Central,
No.1, Greams Road,
Chennai, Tamil Nadu – 600 006.

C.SARAVANAN, J.

arb

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