IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2166 of 2026
and
W.M.P.Nos.2350 and 2353 of 2026

s.v.Global Mill Limited,
Represented by its Authorised Signatory Mr.P.S.Ravishankar,
New No.5/1, Old No.3/1, 6th Cross Street,
CIT Colony,
Mylapore, Chennai-600 004. ... Petitioner

Vs.

State Tax Officer (ST),
Mylapore Assessment Circle,
2nd Floor Room No.250, Integrated Building for Commercial
Taxes and Registration Department (South Tower),
Nandanam, Chennai-600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the impugned order of the respondent passed in GSTIN:33AAOCS2500E1ZS/2021-22 dated 04.08.2025 and quash the same.

For Petitioner : Mr.N.Murali

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.08.2025, passed for the tax period 2021-2022 by the respondent, whereby, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 28.06.2023 has been confirmed against the petitioner as the petitioner failed to file reply to the said Show Cause Notice.

2. The learned counsel for the petitioner submitted that the case may be remitted back to the respondent for fresh adjudication and the petitioner may be given one opportunity to file a reply to the said Show Cause Notice dated 17.08.2023 and defend the case on merits.

3. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 10% of the disputed tax confirmed by the impugned order as a condition for *de-novo* adjudication.

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 16.12.2025.

5. I have considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader.

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 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.

7. Considering the fact that the impugned order is exparte in nature and to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 28.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 04.08.2025 as an addendum to the Show Cause Notice dated 28.06.2023.

9. Amount which has already recovered from the petitioner or paid by the petitioner against the tax liability confirmed by the impugned order shall be set off and adjusted towards the pre-deposit of 10% of disputed tax as

ordered above. This will be however subject to verification by the respondent.

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 petitioner depositing 10% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount 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. 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.

22.01.2026

ssn

Neutral Citation : Yes / No

To:

State Tax Officer (ST),
Mylapore Assessment Circle,
2nd Floor Room No.250, Integrated Building for Commercial
Taxes and Registration Department (South Tower),
Nandanam, Chennai-600 035.

C.SARAVANAN, J.,

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