IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4719 of 2026
and
W.M.P.Nos.5261, 5264 and 5267 of 2026

Jagadesan ... Petitioner

Vs.

1.The State Tax Officer,
Chengalpattu Assessment Circle,
Office of the Assistant Commissioner (ST),
No.16A, 1st Floor, First Main Road,
Anna Nagar, Chengalpattu – 603 001.

2.The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
Office of the Assistant Commissioner (ST),
No.16A, 1st Floor, First Main Road,
Anna Nagar, Chengalpattu – 603 001.

3.The Branch Manager,
Axis Bank (Urapakkam Branch),
Door No.20, Plot No.20, GST Road,
Kilambakkam, Urapakkam,
Chennai – 603 210.

4.The Branch Manager,
ICICI Bank, Nanganallur Branch,
Annapurna, No.3, 17th Street, Nanganallur,
Chennai – 600 061. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned Orders passed by the 1st Respondent dated 28.04.2024 having Reference No.ZD330425204457L and another order passed by the 1st Respondent on 17.06.2025 having Ref.No.ZD3306251729990 for the financial year 2018-2019 for the purpose of claiming input tax from the cancelled dealer and quash the same.

For Petitioner : Mr.K.S.Harish

For Respondents : Mrs.K.Vasanthamala
Government Advocate
for R1 and R2

Mr.C.Mohan and
Ms.A.Rexy Josephine Mary for
M/s.King and Partridge
for R4

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for R1 and R2 and the learned counsel takes notice for R4.

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 R1 and R2.

3. The case of the Petitioner is that the Petitioner had obtained VAT registration on 11.05.2017. However, failed to start the business and that the VAT registration was transitioned as a GST registration with effect from 01.07.2017 and that the Petitioner was unaware of the transactions of the VAT registration into the GST registration and that the Petitioner was unaware of the cancellation of the GST registration and Input Tax Credit that was auto-populated in Form GSTR 2A.

4. It is submitted that the Petitioner took up the employment and that the Petitioner has been wrongly imposed with the tax liability.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit a sum of Rs.10,000/- of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

6. 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.

7. 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 a sum of Rs.10,000/- 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 23.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.06.2025 as an addendum to the Show Cause Notice dated 23.09.2024.

9. 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 if

any, shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing a sum of Rs.10,000/- 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.

11. 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.

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

23.02.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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