IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 13189 of 2026

AND

WMP Nos. 14453 and 14455 of 2026

1. Natarajan Store
Rep. by its Proprietor, Natarajan,
No.151 c, Gandhi road, Sriperumbudur,
Kancheepuram-602 105

Petitioner(s)

Vs

1. The Deputy Commercial tax Officer
Sriperumbudur Assessment Circle,
office of Assistant Commissioner (ST)
No.4/109, Integrated Commercial taxes
Building, Ground Floor, No.12,
Varadarajapuram, Nazarethpet,
Chennai-600 123.

Respondent(s)

WP No. 13189 of 2026

PRAYER

Writ Petition filed under Article 226 of the Constitution of India to call for records in assessment orders issued by the respondent in GSTIN 33ADFPN4441G1ZT, the reference no. ZD3310250649099 passed on 09.10.2025 and quash the same as illegal, arbitrary and in violation of principles of natural justice, consequentially directing the respondent to consider on merits and pass a fresh order after affording an opportunity of being heard

For Petitioner(s): M.Thilakarasan
R.Prabhakaran
T.Suresh
K.Gokulakrishnan
G.Balaji

For Respondent: Mr.TNC. Kaushik, Additional Government Pleader

ORDER

Mr. TNC. Kaushik,, the learned Additional Government Pleader takes notice on behalf of 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 **09.10.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **21.08.2025** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not taken advantage of the same and has thus, suffered the impugned Order dated **09.10.2025**.

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 long before. The present Writ Petition has been filed only on 0**1.04.2026**.

5. At this stage, the learned counsel for the Petitioner submits that the

Petitioner is willing to pre-deposit 2**5%** of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***"On behalf of the petitioner for allowing the writ petition, the petitioner obliges to pay 25% of Demand Tax"***

7. Recording the above consent, 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 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 **21.08.2025** together with requisite documents to substantiate the case by treating the impugned Order dated **09.10.2025** as an addendum to the Show Cause Notice dated **21.08.2025**.

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 if any, shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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 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.

09-04-2026

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

smn

To

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Sriperumbudur Assessment Circle,
office of Assistant Commissioner (ST)
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C.SARAVANAN J.

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