

WEB COPY

WP No. 13003 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13003 of 2026

and

W.M.P.Nos.14246 and 14250 of 2026

M/S.Middle East Trading Company,
Rep by its Sole Proprietor
Mr.Oliyath Mohammed Rahil
No.21, Second Avenue, Ashok Nagar,
Chennai - 600 083.

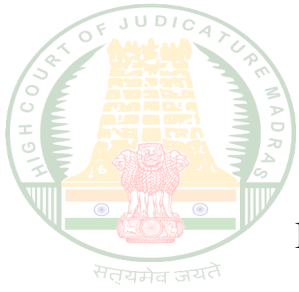
..Petitioner(s)

Vs

1. The State of Tamil Nadu,
Rep. by its Principal Secretary to Government
and Commissioner of Commercial Tax,
Ezhilagam, Chepauk, Chennai - 600 005.
2. The Deputy Commercial Tax Officer,
Kodambakkam Assessment Circle,
No.1, Greams Road, Commercial Taxes Office,
Chennai - 600 006.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, seeking to call for the records leading to issuance of the impugned Order vide form GST DRC7 Order-in-Original Ref no.ZD3301252213811 in GSTIN:33BBQPM4760F1ZI / 2020-21 dated 25.01.2025 on the file of the 2nd Respondent and to QUASH the same and to consequently direct the 2nd Respondent to reconsider the petitioner's case afresh after affording a reasonable opportunity of personal hearing.



For Petitioner(s):

Mr.J.V.Niranjan

WEB COPY For Respondent(s):

Mrs.K.Vasanthamala
Government Advocate

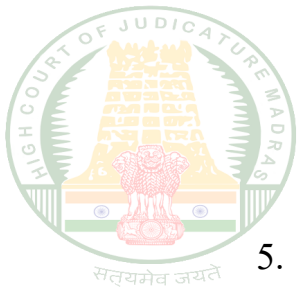
ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the 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 Respondents.

3. The Petitioner is before this Court against the impugned order dated 25.01.2025 which was passed ex-parte in the absence of a reply to the Show Cause Notice in Form GST DRC – 01 dated 25.11.2024 issued for the tax period 2020 – 2021.

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. However, the present Writ Petition has been filed only on 23.03.2026.



5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for filing an appeal before the Appellate Authority.

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

“Submitted that 25% of the demand will be pre-deposited for liberty to file appeal.”

7. Recording the above consent given by the Petitioner, liberty is given to the Petitioner to file an appeal against the impugned order before the Appellate Authority subject to the Petitioner depositing 25% 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. In case the Petitioner complies with the above stipulations, the Appellate Authority shall entertain the appeal and dispose the same on merits without further reference to the limitation. 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.



9. 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.

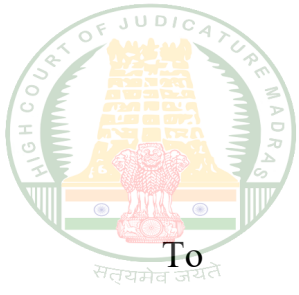
10. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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

15-04-2026

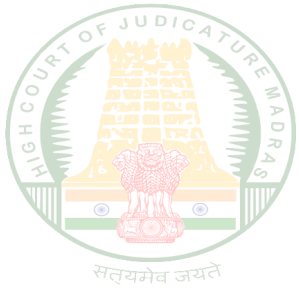
Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

WEB COPY

1. The State of Tamil Nadu
Rep. by its Principal Secretary to Government and Commissioner of
Commercial Tax, Ezhilagam,
Chepauk, Chennai - 600 005.
2. The Deputy Commercial Tax Officer,
Kodambakkam Assessment Circle,
No.1, Greams Road, Commercial Taxes Office,
Chennai - 600 006.



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C.SARAVANAN, J.

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