IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No.15644 of 2026
and
W.M.P.Nos.16856 and 16857 of 2026

Senthil Andavar Agencies
Rep by its Proprietor
Arumugam Senthilnathan

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Ambattur Assessment Circle,
3rd Floor, Room No.325,
Integrated Building for Commercial Taxes and
Registration Department,
Nandanam, Chennai – 600 035.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent in the impugned order in Form GST – 07 Reference No.ZD330725248033L / FY 2022-2023 dated 23.07.2025 passed by the respondent under Section 73 of the CGST/TNGST Act, 2017 as well as the consequential order rejecting the Petitioner's application for rectification dated 12.11.2025 passed under Section 161 of the Act, and quash the same as being arbitrary, unjust, illegal and violative of the Principles of Natural Justice; and consequently direct the Respondents to redo the assessment after affording an opportunity of personal hearing to the Petitioner.

For Petitioner(s): Mr.T.Suresh
For Respondent(s): 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 dated 23.07.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.06.2023 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 23.07.2025.

4. The Petitioner was also issued with Reminders on 21.11.2023, 24.03.2025 and 17.04.2025, 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 hearing fixed on 24.11.2023, 28.03.2025 and 24.04.2025. 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 long before. However, the present Writ Petition has been filed only on 06.04.2026.

6. At this stage, the learned counsel for the Petitioner submits that the disputed tax amount is recovered from the Petitioner and further submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

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

> *"Petitioner agree to pay 25% of Tax Due and who Bank A/C may lift recover Electronic Liability Ledger."*

8. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits 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.

9. 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 23.07.2025 as an addendum to the Show Cause Notice dated 28.06.2023.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

11. 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.

12. 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.

13. 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.

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

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

24-04-2026

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

The Assistant Commissioner (ST),
Ambattur Assessment Circle,
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Nandanam, Chennai – 600 035.

C.SARAVANAN, J.

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