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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.16646 of 2026
& W.M.P.No.17893 of 2026

M/s Pyro Safe Private Limited
Rep by its Managing Partner
Dhanapal Loganathan, No.38, 4th Cross Street,
Bhakkiyathammal Nagar, Padi,
Chennai, Tiruvallur, Tamil Nadu - 600050.

..Petitioner

Vs

The Deputy State Tax Officer – 1 (ST)
Office of the Deputy Commercial Tax officer,
Room No: 333, 3rd Floor,
Nandanam, Chennai - 600 035.

..Respondent

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN: GSTIN: 33AAGCP4055M1Z8/2018-2019, dated 15.02.2024 along with Consequential order through FORM GST DRC-07 order vide Ref No: ZD330224085242R dated 15.02.2024 under section 73 of the act for the financial year 2018-2019, to quash the same.

For Petitioner : Ms.E.Keerthavarshini

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

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ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 15.02.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.10.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 15.02.2024.

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 20.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

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

"consents to Deposit of 50%"

7. Recording the above submission, 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 25.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 15.02.2024 as an addendum to the Show Cause Notice dated 25.10.2023.

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

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also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

28.04.2026

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

The Deputy State Tax Officer – 1 (ST)
Office of the Deputy Commercial Tax officer,
Room No;333, 3rd Floor,
Nandanam, Chennai - 600 035.

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C.SARAVANAN, J.

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