

W.P.No.1152 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1152 of 2026

and

W.M.P.Nos.1339 and 1340 of 2026

Airsea Container Line Private Limited,
Rep by its Director
Sadagopan Kannan

... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Room No.304, 3rd Floor,
Elephant Gate Bridge Road, Vepery,
Chennai – 600 003.

2.The Director General of GST Intelligence,
DGGI, Chennai Zonal Unit,
No.16 BSNL Building Tower – II,
5th and 8th Floor, Greaves Road,
Chennai – 600 006.

3.The Manager,
Union Bank of India,
Chennai – George Town Branch,
Chennai.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, to call for the record of Order Assessment in



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GST DRC – 07 bearing Reference No.ZD330424254852F in
GSTIN/ID:33AAGCA5176Q1Z7 / Apr 2018 – Mar 2019 dated 30.04.2024
passed by the 1st Respondent and to quash the same.

For Petitioner : Mr.Shobhan M Padmanabhan

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

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice
for the 1st and 2nd 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 1st and 2nd Respondents.

3. The Petitioner is before this Court against the impugned order
dated 30.04.2024, which was preceded by a Show Cause Notice in GST
DRC-01 dated 25.08.2023 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 30.04.2024.



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4. There is no clear explanation as to why the Petitioner is not approaching this Court barring the averment in the Paragraph No.5 of the affidavit filed in support of the present Writ Petition reads as under:

“5.I state that this Petitioner came to know about this proceedings and order only after the bank account of this Petitioner is attached and an amount of INR 5,80,461/- had been debited which were actually kept for clearing SME vendors as the Petitioner was facing financial difficulty and not doing much business after the COVID.”

5. It is noticed that the impugned order is an ex-parte order, as the Petitioner has failed to respond to the Show Cause Notice in GST DRC – 01 dated 25.08.2023.

6. 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.

7. 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.



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8. 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 50% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of 60 days from the date of receipt of a copy of this order.

9. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner towards the tax liability confirmed vide impugned order, the same shall be adjusted towards the aforesaid pre-deposit of 50% as ordered above. This will be however subject to verification by the concerned Respondent.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.04.2024 as an addendum to the Show Cause Notice dated 25.08.2023.

11. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in



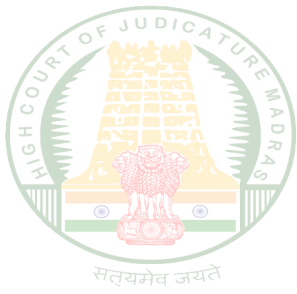
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accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

12. 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.

13. 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.



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

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Neutral Citation: Yes / No
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To:

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