SS Fabtech Vs The Assistant Commissioner

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SooperKanoon Citation : sooperkanoon.com/1434116

Court : Chennai

Decided On : Mar-26-2026

Judge : Honourable Mr Justice C. Saravanan

Appeal No. : WP/11733/2026

Appellant : SS Fabtech

Respondent : The Assistant Commissioner

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN AND WMP Nos.12796 & 12798 of 2026 SS Fabtech Represented by its proprietor, Mrs. Revathi No T282, Chennai New Bypass, Tiruvallur, Chennai 600 062 ..Petitioner(s) Vs

1. The Assistant Commissioner Thirumullaivoyal Assessment Circle, Integrated commercial taxes Building, Chennai 600 003

2. The Deputy Commissioner (ST) GST-Appeal, Chennai-I,Chennai ..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the Respondent and to quash the impugned assessment order dated 23.04.2024 bearing GSTIN no. 33AHFPR3673N1ZU/2018-19 passed by the 1st Respondent and its Consequential appeal rejection order dated 06.11.2025 bearing Rc. no. 2405/2025/A1 passed by the 2nd Respondent as arbitrary and thus render justice. For Petitioner(s): Mr.J Ashish For Respondent(s): Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents. Page1 of 6

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In this Writ Petition, the petitioner has challenged the impugned order

dated 23.04.2024 whereby the proposal in the Show Cause Notice in DRC 01 dated 22.01.2022 for the tax period 2018-2019 has been confirmed in the absence of a reply. Pursuant to the same, the Petitioner had preferred an

Appeal, and the same was rejected by the 2 nd Respondent vide its rejection order

dated 06.11.2025, which is also challenged in the present Writ Petition.

4. Learned Counsel for the Petitioner would draw attention to paragraph No.16 of the affidavit filed in support of the Writ Petition wherein it has been stated as follows:-

C. It is submitted that as the Petitioners bank account was frozen which made difficult to run his day-to-day business, he had paid the entire tax which is to a tune of Rs.7,43,036/- on protest viz DRC-03 dated 13.09.2024, thereafter, the 1st Respondent had issued a letter dated 16.09.2024 to the Petitioners banker for unfreezing the Petitioners bank account subsequently it was unfreezed.

5. However, there are no records to substantiate the same. Accordingly,

this Writ Petition is liable to be dismissed in the absence of a challenge to the same in the light of the Decision of the Honble Supreme Court in Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited, 2020 SCC Online SC 440.

6. However, learned Counsel for the Petitioner submits that the petitioner

had remitted a sum of Rs.7,43,036/- as confirmed by the impugned order and has discharged the tax liability as proposed in the Show Cause Notice dated 27.12.2023.

7. Learned Counsel for the Petitioner fairly concedes that the petitioner

will produce the necessary documents before the 1 st respondent to substantiate that the petitioner has indeed discharged the sum of Rs.7,43,036/- on 13.09.2024 as a condition for denovo adjudication.

8. Alternatively, the petitioner submits that in case petitioner is unable to substantiate the same, petitioner will deposit 50% of the disputed tax as confirmed by the impugned order.

9. The learned counsel for the Petitioner has also made an following

endorsement to that effect in the Court bundle which has been extracted hereunder:- The Petitioner had remitted the tax as per SCN to a tune of Rs.7,43,036/- through DRC-03 dt 13.09.2024 let the same be

considered as deposit if the same is not for the present order

than the petitioner will deposit 50%

10. Recording the above consent given by the Petitioner, this 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 thirty (30) days from the date of receipt of a copy of this order.

11. Within such time, the Petitioner shall also file a reply to the Show

Cause Notice in FORM GST DRC-01 dated 22.01.2022, together with requisite documents to substantiate the case by treating the impugned Order dated 23.04.2024 as an addendum to the Show Cause Notice dated 22.01.2022.

12. 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 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. Page4 of 6

13. 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.

14. 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.

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

16. Any amount recovered or already paid by the Petitioner shall be

adjusted towards the disputed tax. 17 . These Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed. 26-03-2026 Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No GV Page5 of 6 C.SARAVANAN J. GV To

1. The Assistant Commissioner Thirumullaivoyal Assessment Circle, Integrated commercial taxes Building, Chennai 600 003

2. The Deputy Commissioner (ST) GST-Appeal, Chennai-I,Chennai AND WMP NO. 12796 OF 2026,WMP NO. 12798 OF 2026 26-03-2026 Page6 of 6