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WP(MD) No. 22799 of 2



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD) No. 22799 of 2026

and

W.M.P.(MD)Nos.16991 and 16993 of 2026

M/s.Sri Lakshmi Machine Works,
Rep by its Proprietorship V.Subramanian,
S/o.Vettai,
No.1, Near Savorit Semiya,
Trichy Road,
Dindigul District - 624005

..Petitioner(s)

Vs

1. The Proper Officer / State Tax Officer,
Office of the Assistant Commissioner (ST),
Dindigul Rural Circle,
Dindigul District.
2. The Branch Manager
Karur Vysya Bank, P.B.No.21, No.7, Varadaraj
Complex, Main Road, Dindigul District

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records pertaining to the impugned order passed by the 1st respondent in Reference ZD3312250073305/2021-22 dated 01.12.2025 and quash the same and further directing the 1st respondent to release the bank account of the petitioner bearing account number 1128115000010153 with the 2nd respondent bank and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr.T Bashyam



For Respondent(s):

Ms.P.Sudarkodinachiar
Government Advocate (Taxes) for R1

Mr.Sugumar
Standing Counsel for R2

ORDER

Ms.P.Sudarkodinachiar, learned Government Advocate (Taxes) takes notice for the first respondent. Mr.Sugumar, learned Standing Counsel takes notice for the second respondent.

2. This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner, learned Government Advocate for the first respondent and the learned Standing Counsel for the second respondent.

3. In this Writ Petition, the petitioner has challenged the Impugned Order of the first respondent, dated 01.12.2025 bearing reference in GSTIN ZD3312250073305/2021-22.

4. The Impugned Order was preceded by a Show Cause Notice in GST DRC 01 dated 09.09.2025, and the petitioner has not filed his reply and the petitioner had not been provided an opportunity to submit documents to substantiate the same and thus, suffered the Impugned Order dated 01.12.2025.



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. The present Writ Petition has been filed only on 31.07.2026.

6. 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 *de novo* adjudication.

7. The learned counsel for the petitioner has also made an endorsement to that effect in the Court Bundle, which is extracted hereunder:-

“The petitioner is ready to deposit 25% of the disputed tax amount.”

8. In view of the above, the impugned order is quashed and the case is remitted back to the first respondent to pass a fresh order subject to the petitioner depositing 25% of the disputed tax in cash 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, subject to any payment made already shall be adjusted to aforesaid pre-deposit.

9. Within such time, the petitioner shall also file a reply to the Show Cause Notice in DRC 01 dated 09.09.2025 together with requisite documents to



substantiate the case by treating the Impugned Order dated 01.12.2025 as an addendum to the Show Cause Notice dated 09.09.2025.

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10. 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 shall also stand automatically lifted.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 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.

12. In case the petitioner fails to comply with any of the stipulations, the first respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this Writ Petition had been dismissed *in limine* today.

13. Needless to state, before passing any such order, the first respondent shall give due notice to the petitioner.



14. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

11-08-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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C.SARAVANAN, J.

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