



W.P.(MD) No.22379 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **07.08.2026**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.22379 of 2026
and
W.M.P.(MD) No.16677 of 2026

Iyappazham Vansila

... Petitioner

/vs./

1.The Deputy Commercial Tax Officer
Nanguneri
Tirunelveli

2.The Deputy State Tax officer 2
Nanguneri
Tirunelveli

3.The Principal Commissioner
Commercial Taxes Department
Exhilagam
Chennai

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the 2nd Respondent in FORM GST DRC-07, GSTIN 33BSTPV0973PIZN/2021-22 dated 27.11.2025 and consequently order passed by the 1st Respondent in FORM GST DRC -07. Reference



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No.ZD331225017655L dated 01.12.2025, passed under Section 73(1) of the GST Act, 2017, and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice, and consequently direct the Respondents to defreeze/release the Petitioner's bank account(s) attached pursuant thereto.

For Petitioner : Mr.R.Maheswaran

For Respondents : Mr.R.Parthiban
Special Government Pleader

ORDER

Mr.R.Parthiban, learned Special Government Pleader, takes notice for the respondents.

2.By consent, this writ petition is disposed of at the time of admission after hearing the learned counsel for the petitioner and the learned Special Government Pleader for the respondents.

3.This writ petition has been filed challenging the impugned order passed by the second respondent bearing Ref.No.GSTIN 33BSTPV0973PIZN/2021-22 dated 27.11.2025 and the consequential order passed by the first respondent bearing Ref.No.ZD331225017655L dated 01.12.2025, which was preceded by a show cause notice dated 16.09.2025.



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4.The petitioner was also issued with reminders on 25.10.2025, 04.11.2025 and 14.11.2025, 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 personal hearings. Thus, the impugned order has been passed.

5.When the matter is taken up for hearing today, 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 and has also made an endorsement to that effect in the Court Bundle, which reads as under:-

“The petitioner undertakes to pay 25% of the disputed tax amount.”

6.Recording the same, the impugned order is hereby quashed and the case is remitted back to the second 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 days from the date of receipt of a copy of this order.



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7. Within such time, the petitioner shall also file a reply to the show cause notice in GST DRC-01 dated 16.09.2025 together with requisite documents to substantiate the case by treating the impugned order as an addendum to the show cause notice dated 16.09.2025.

8. In case, the petitioner complies with the above stipulations, the second 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 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.

9. It is made clear that the 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.

10. In case, the petitioner fails to comply with any of the stipulations, the second respondent is at liberty to proceed against the petitioner to recover the



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tax in accordance with law as if this writ petition was dismissed *in limine* today.

11.Needless to state, before passing any such order, the second respondent shall issue due notice on the petitioner.

12.This Writ Petition stands disposed of with the above observations.
No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
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To

1.The Deputy Commercial Tax Officer
Nanguneri
Tirunelveli

2.The Deputy State Tax officer 2
Nanguneri
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3.The Principal Commissioner
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C.SARAVANAN, J.

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