IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3166 of 2026
and
W.M.P.Nos.3570 and 3573 of 2026

Tvl Chakravarthy Premium
Represented by its proprietor Haroon Rasheed,
296/140H, Sharadha College Road, Fair Lands,
Salem, Tamil Nadu- 636016

..Petitioner(s)

Vs

The Commercial Tax officer
Alagapuram: Salem I,
Salem, Tamil nadu.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records relating to the Order dated 25.04.2024 passed by the Respondent vide Reference No.ZD330424201946J and quash the same.

For Petitioner(s): Sowjanya S

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

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 25.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.12.2023 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 25.04.2024.

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 24.12.2025.

5. The learned counsel for the Petitioner submits that the Petitioner has already deposited 10% of the disputed tax on 24.11.2025.

6. The learned Additional Government Pleader for the Respondent is however unable to confirm the same.

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

8. 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.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, 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.

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

be however subject to verification by the Respondent.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.04.2024 as an addendum to the Show Cause Notice dated 11.12.2023.

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 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.

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

02-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

JAS

To

The Commercial Tax officer
Alagapuram Salem I,
Salem Tamil nadu.

C.SARAVANAN, J.

JAS

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