IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.312 of 2026
and
W.M.P.Nos.362 and 365 of 2026

M/s. Adithya Agencies,
Rep. By its Prop- R.Vijayamoorthy,
No.1/57-A, 1/57-B, Pallikkadu,
S.Erayamangalam Post,
Tiruchengode Taluk, Namakkal,
Tamil Nadu, 637210. ... Petitioner

Vs.

The Deputy State Tax Officer – 2,
O/O the Deputy Commercial Tax Officer (ST)
Pallipalayam Assessment Circle. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the respondent in the impugned order vide Ref No.GSTIN:33ABSPV7158F1Z2/2020-21 dated 08.02.2025 along with consequential proceedings in FORM GST DRC – 07 bearing ref No.ZD330225083931G, dated 08.02.2025 under Section 73 along with the order of Rejection of application for rectification bearing ref.No.ZD3306252836841 with detailed annexure ref.No.GSTIN:33ABSPV7158F1Z2/2020-21 dated 26.06.2025, for the financial year 2020-2021, to quash the same.

For Petitioner : Ms.A.Rithika
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondent.

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 08.02.2025, after the petitioner's application for rectification of the aforesaid order vide application dated 17.05.2025 under Section 161 of the respective GST enactments, came to be rejected vide impugned order dated 26.06.2025.

4. On perusal of the records, it is evident that the impugned order dated 08.02.2025 was preceded by a Show Cause Notice in Form GST DRC-01 dated 23.11.2024, to which the petitioner failed to file a reply despite server remainders.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back 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.

6. 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 08.02.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

8. 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 raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any amount barring the amount demanded under the impugned Order.

10. 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.

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

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

07.01.2026

Index : Yes/No
Neutral Citation : Yes/No

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To:

The Deputy State Tax Officer – 2,
O/O the Deputy Commercial Tax Officer (ST)
Pallipalayam Assessment Circle.

C.SARAVANAN, J.

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