



WEB COPY



W.P.No.320 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.320 of 2026

and

W.M.P.Nos.376 and 380 of 2026

M/s.J and C Construction,
Represented by is Proprietor E.Sivakumar
20, Mariasusai Nagar,
Cuddalore 607 001.

... Petitioner

Vs.

The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Cuddalore Town Assessment Circle
Cuddalore.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of Respondent in Impugned Order in proceedings vide GSTIN:33DLWPS9476J1ZV/2018-19 dated 03.04.2024 along with consequential order in Form GST DRC-07 bearing a Ref No:ZD330424023057U dated 03.04.2024 for the tax period April 2018 to March 2019 and quash the same as arbitrary, against the principles of natural justice.

For Petitioner : Mr.Vignesh Kumar K
For Respondent : Ms.P.Selvi,
Government Advocate



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ORDER

Ms.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 03.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.12.2023 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 03.04.2024.

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 06.01.2026.



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5. 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.

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 50% 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 GST DRC-01 dated 26.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 03.04.2024 as an addendum to the Show Cause Notice dated 26.12.2023.



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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 vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not 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.

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



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WEB COPY 12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

08.01.2026

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To:

The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Cuddalore Town Assessment Circle
Cuddalore.



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C.SARAVANAN, J.

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