**W.P.No.937 of 2026**
**and**
**W.M.P.Nos.1132 & 1133 of 2026**

**C. SARAVANAN,J.**

Today, this matter is listed under the caption "For being mentioned" at the instance of the learned counsel for the petitioner.

2. It is brought to the notice of this Court by the learned counsel for the petitioner that there are factual errors in the order dated 19.01.2026 to the extend it directs the petitioner to deposit 25% of disputed tax and in as much it records that the period for filing an appeal under Section 107 of the respective GST Enactments against the impugned order has expired.

3. It is further submitted by the learned counsel for the petitioner that instead of "10% of the disputed tax", it has been wrongly mentioned as "25% of the disputed tax" in Paragraph Nos.6, 7, 8 and 11 of the order dated 19.01.2026. The learned counsel for the petitioner has also filed a memo to that effect.

4. The learned Government Advocate for the Respondent raises no objection and confirms the same.

5. This Court has verified the records and is convinced with the submission made by the learned counsel for the petitioner.

6. In the light of the above, Paragraph No.5 of the order dated 19.01.2026 shall stand deleted and consequently, Paragraph Nos.6, 7, 8 and 11 shall be modified as follows:

> **6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.**
>
> **7. 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 10% 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.**
>
> **8. 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 10% 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.**
>
> **11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.**

7. All other aspects of the order dated 19.01.2026 shall remain intact.

8. Registry is directed to make necessary corrections and issue a fresh order copies to the parties.

**11.02.2026**

Jd

**C. SARAVANAN, J.**

jd

**W.P.No.937 of 2026**
**and**
**W.M.P.Nos.1132 & 1133**
**of 2026**

**11.02.2026**

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 19.01.2026

CORAM :

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

W.P.No.937 of 2026
and
W.M.P.Nos.1132 and 1133 of 2026

Ramanathan Muruganathan
[Trade Name:Tvl.SRIRAM ENGINEERS]
Represented by its Proprietor,
Plot No.28, Sri Mahalakshmi Cooperative Nagar,
Survey No.742/2, Thirumudivakkam Kundrathur,
Chennai, Tamil Nadu – 600 044. ... Petitioner

Vs.

The Commercial Tax Officer,
Thirumudivakkam: Chengalpattu:
Tamil Nadu. ... 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 of the order of Assessment in DRC – 07 bearing Reference No.ZD331025388121S in GSTIN/ID:33AOOPR7242D1ZU/Apr 2021 – Mar 2022 dated 31.10.2025 passed by the Respondent and to quash the same.

For Petitioner : Mr.S.Maharajan

For Respondent : Mrs.K.Vasanthamala
Government Advocate

**ORDER**

Mrs.K.Vasanthamala, 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 31.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 05.06.2025 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 31.10.2025.

4. The Petitioner was also issued with Reminders on 09.07.2025, 24.07.2025 and 04.08.2025, 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 the personal hearing fixed on 17.07.2025, 30.07.2025 and 11.08.2025. Thus, the impugned Order has been passed.

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 05.01.2026.

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 *denovo* adjudication.

7. 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.

8. 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 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.

9. Within such time, the Petitioner shall also file a reply to the Show

Cause Notice in GST DRC-01 dated 05.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 31.10.2025 as an addendum to the Show Cause Notice dated 05.06.2025.

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 vacated.

11. 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 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 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.

13. Needless to state, before passing any such order, the Respondent shall

give due notice to the Petitioner.

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

**19.01.2026**

Neutral Citation: Yes / No
jas

To:

The Commercial Tax Officer,
Thirumudivakkam: Chengalpattu:
Tamil Nadu.

**C.SARAVANAN, J.**

jas

W.P.No.937 of 2026
and
W.M.P.Nos.1132 and 1133 of 2026

19.01.2026