IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.744 of 2026
and
W.M.P.Nos.919 and 920 of 2026

M/s.M.R.P.Contractors,
Rep by its Authorized Signatory, Palanisamy Muthugoundar
1-72A, Pachanampatty, Omalur,
Salem, Tamil Nadu – 636 455. ... Petitioner

Vs.

Assistant Commissioner (ST),
Omalur Assessment Circle,
Salem, 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 relating to the impugned proceedings passed by the Respondent in the order vide GSTIN:33AAPFM9912Q1ZG/2021-2022 dated 01.09.2025 along with the consequential proceedings under section 73 of the act issued vide FORM DRC-07 Ref.No.ZD330925011915C dated 01.09.2025 for the financial year 2021-2022, to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate

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ORDER

Mr.Prashanth Kiran, 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 01.09.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.05.2025 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 01.09.2025.

4. The Petitioner was also issued with Reminders on 04.07.2025, 23.07.2025 and 14.08.2025, 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 11.07.2025, 30.07.2025 and 21.08.2025. 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 07.01.2026.

6. 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.

7. 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 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 26.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 01.09.2025 as an addendum to the Show Cause Notice dated 26.05.2025.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

11. 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.

09.01.2026

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Neutral Citation: Yes / No

To:

Assistant Commissioner (ST),
Omalur Assessment Circle,
Salem, Tamil Nadu.

C.SARAVANAN, J.

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