



W.P.No.1830 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1830 of 2026

and

W.M.P.Nos.1917 and 1918 of 2026

Tvl. Southern Foods
Rep by its Partner – SVS Velkumar
866, Jawaharlal Nehru Road,
Villupuram, Tamil Nadu – 605 602.

... Petitioner

Vs.

Assistant Commissioner (ST)
Villupuram II Assessment Circle,
Intergrated Building for Commercial Taxes Office,
Villupuram.

... 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 Respondent order in GST DRC – 07 dated 06.11.2025 bearing No.ZD3311251001729 issued by the respondent under Section 73 of the TNGST Act 2017 for the Financial year 2021-22 and quash the same.

For Petitioner : M/s.Vaani Sreekanth Iyer

For Respondent : Mrs.P.Selvi
Government Advocate



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ORDER

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Mrs.P.Selvi, 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 06.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.06.2025 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 06.11.2025.

4. The Petitioner was also issued with Reminder on 06.08.2025, 14.08.2025 and 28.08.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. However, the Petitioner neither filed any reply nor appeared for the personal hearing despite multiple opportunities. Thus, the impugned Order has been passed.



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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 19.01.2026.

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.



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9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 06.11.2025 as an addendum to the Show Cause Notice dated 19.06.2025.

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 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.

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



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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.

20.01.2026

Neutral Citation: Yes / No
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To:

Assistant Commissioner (ST)
Villupuram II Assessment Circle,
Intergrated Building for Commercial Taxes Office,
Villupuram.



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C.SARAVANAN, J.

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