IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 1100 of 2026
& WMP Nos.1273 & 1276 of 2026

1. M/s.Vaithialingam Thangaraj
Represented by its Proprietor
V.Thangaraj,
No.50, Suramangalam Main Road,
3 Roads, Pallapatty Town,
Salem 636009

Petitioner(s)

Vs

1. The Assistant Commissioner
Office of the Assistant Commissioner
of GST and Central Excise,
Salem -1 Division,
No 106,
3rd Floor,, Varalakshmi Orchid,
Ramakrishna Road, Salem 636007

Respondent(s)

PRAYER

This petition has been filed seeking for issuance of a Certiorari, to call for the records relating to the impugned proceedings passed by the Respondent in the impugned order-in-original SI. No. 35/2025- GST-AC-SLM-I-DVN vide DIN 20251259XP0000616351/ 2021-22 dated 06.12.2025 along with consequential summary of order in FORM GST DRC 07 bearing no. ZD331225265711L dated 17.12.2025 passed under section 73 of the act, for FY 2021-22 to quash the same.

For Petitioner(s): R. Hemalatha

For Respondent: Mr.Rajendran Raghavan,
Sr.Standing Counsel

ORDER

Mr.Rajendran Raghavan, learned Senior Standing Counsel, 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 Senior Standing Counsel appearing for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 06.12.2025 of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 22.09.2025 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 06.12.2025.

4. It is noticed that the petitioner filed this present writ petition on 06.01.2026 within a period of limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Assessment

order.

5.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 *de novo* proceedings.

6.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.

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 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.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 22.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated

06.12.2025 as an addendum to the Show Cause Notice dated 22.09.2025.

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 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 petitioner depositing 10% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount demanded for any other tax period 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.

19-01-2026

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Index:Yes/No
Neutral Citation:Yes/No

To

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of GST and Central Excise,
Salem -1 Division,
No 106, 3rd Floor,
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C.SARAVANAN, J.
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