IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3546 of 2026
and
WMP.Nos.3972 & 3973 of 2026

Punitha Thiyagu
Proprietor of Sree Balaji Agencies
176/118, Thirumal Nagar, Collectorate Post,
Erode 638 011

..Petitioner(s)

Vs

The Deputy Commercial Tax Officer
Thindal Assessment circle,
D.No.161, Brough Road,
Erode-638 003.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari call for the records pertaining to the impugned order issued vide FORM DRC-07 in Ref. No. ZD33122326680IN dated 29.12.2023 for the assessment year 2017 - 2018 and the subsequent impugned rectification order dated 23.11.2024 issued in reference No.ZD331124189345F by the respondent and quash the same.

For Petitioner(s): Mr.Derrick Sam

For Respondent(s): Mr.Harsharaj
Special Government Pleader

ORDER

Mr.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment Order dated 29.12.2023 and the impugned Rectification order dated 23.11.2024.

4. By the aforesaid impugned Rectification order dated 23.11.2024 the demand confirmed vide impugned Assessment order dated 29.12.2023 has been modified pursuant to an application for rectification dated 29.12.2023 filed by the petitioner.

5. The aforesaid impugned Assessment Order was preceded by a Show Cause Notice in GST DRC-01 dated 13.09.2023 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 29.12.2023.

6. The Petitioner was also issued with Reminder on 27.10.2023, 21.11.2023 and 30.11.2023 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 Assessment Order has been passed.

7. 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 31.01.2026.

8. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% of the disputed tax as a condition for *denovo* adjudication.

9. 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.

10. 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 100% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 13.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 29.12.2023 as an addendum to the Show Cause Notice dated 13.09.2023.

12. 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.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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.

14. 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.

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

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

10-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The Deputy Commercial Tax Officer
Thindal Assessment circle,
D.No.161, Brough Road,
Erode-638 003.

C.SARAVANAN, J.

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