IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No.4043 of 2026
and
WMP NO. 4511 OF 2026, WMP NO. 4512 OF 2026,
WMP NO. 4513 OF 2026

Tvl.Siva Agencies,
Rep by its Proprietor Sivakumar,
No.27/4, Needamangalam
Road,Mannarkudi,Thriruvarur, Tamil
Nadu 614 001.

Petitioner(s)

Vs

1.The Deputy Commissioner,
(GST-Appeal),Trichy.

2.The Deputy State Tax Officer II,
Mannarkudi Assessment Circle West
First Street, Water Tank Building,
Mannarkudi - 614 001

3.DBS Bank India Ltd,
1836/1A, Kassukara Chetty Street,
Mannargudi.

Respondent(s)

PRAYER Writ Petition filed under Section 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records relating to the order dated 21.02.2025 in GSTIN No.33DAGPS3864D1ZN/2020-21 of the 2nd Respondent herein and quash the same and pass such further orders.

For Petitioner	:	Mrs.A.L.Gandhimathi, Senior Counsel
For R1 & R2	:	Mr.TNC.Kaushik, Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for Respondents 1 and 2.

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 Additional Government Pleader for Respondents 1 and 2.

3. The petitioner has challenged the impugned Assessment order dated 21.02.2025 passed by the 2nd respondent for the Tax Period 2020-2021, which was preceded by a Show Cause Notice in DRC-01 dated 25.11.2024 and two reminders for personal hearing. However, the petitioner neither filed any reply nor appear for the personal hearing fixed. Thus, the impugned Assessment order has been passed.

4. 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 03.02.2026.

5. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for

denovo adjudication.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the second 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the second 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. In case the Petitioner complies with the above stipulations, the second 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 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.

11. In case the Petitioner fails to comply with any of the stipulations, the second 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 second 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.

09-02-2026

cda

To

1.The Deputy Commissioner,
(GST-Appeal),Trichy.

2.The Deputy State Tax Officer II,
Mannarkudi Assessment Circle West
First Street, Water Tank Building,
Mannarkudi - 614 001.

C.SARAVANAN J.

cda

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