IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-01-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 1110 of 2026
& WMP Nos.1286 & 1287 of 2026

1. M/s DJ Tankers and Water Suppliers,
Rep by its Prop -Govindasamy
Devasundaram,
No. 20, Kodikathakumaran Nagar,
Pachaiyakuppam, Cuddalore OT,
Cuddalore, Tamil Nadu, 607003.

Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
O/o. The Assistant Commissioner,
Cuddalore Assessment Circle,
Cuddalore, Tamilnadu.

Respondent(s)

PRAYER

This writ petition has been filed seeking for issuance of a Certiorari, to call for the records relating to the impugned proceedings initiated by the Respondent in the impugned order in FORM GST DRC- 07 bearing ref No. ZD330225238304S dated 24.02.2025 along with Annexure vide Order No. GST/ 33AHTPD6489Q1ZC/2020-21 dated 24.02.2025 passed by the respondent for the AY 2020-21 and to quash the same.

For Petitioner(s): M/s. R. Hemalatha

For Respondent: Mr.V.Prashanth Kiran, GA

ORDER

Mr.V.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 appearing for the respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 24.02.2025 of the respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 26.11.2024 wherein the petitioner was called upon to appear for personal hearing. The petitioner had filed replies to the Show Cause Notice on 26.12.2024, 30.01.2025 and 06.02.2025 and thus, suffered the impugned Order dated 24.02.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Assessment order has already expired. This present writ petition filed only on 08.01.2026.

5.At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *de novo* proceedings.

6. A reading of the impugned order indicates that the petitioner's reply dated 26.12.2024 has not been properly considered by the respondent.

7. 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 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 subject to the petitioner depositing 15% 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.

9. Within such time, the petitioner shall also file an additional reply to the Show Cause Notice in GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated

24.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

10. Amount which has already recovered from the petitioner or paid by the petitioner against the tax liability confirmed vide impugned order shall be adjusted towards the pre-deposit of 15% of the disputed tax as ordered above. This will be however subject to verification by the respondent.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 15% 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.

13. 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.

14. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

15. This Writ Petition stands disposed of, with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

19-01-2026

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Neutral Citation:Yes/No

To

1.The Assistant Commissioner (ST),
O/o. The Assistant Commissioner ,
Cuddalore Assessment Circle,
Cuddalore, Tamilnadu.

C.SARAVANAN J.
dn

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