IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2500 of 2026

AND

WMP NO. 2745 OF 2026,WMP NO. 2743 OF 2026

M/s SRI RAMAVILAS AGENCY
(GSTIN 33AAFPM9190C1ZS)
rep by its Prop Mr Manokar Raghunathan
56 A, Main Road, Pudupalayam, Cuddalore,
Tamil Nadu, 607001

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
   Cuddalore Town Assessment Circle,
   No 102, Bharathi Road,
   Punjab National bank (2nd Floor)
   Manjakuppam, Cuddalore 607 001
2. The State Tax Officer,
   Cuddalore Town Assessment Circle,
   No 102, Bharathi Road,
   Punjab National bank (2nd Floor)
   Manjakuppam, Cuddalore 607 001

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, to call for the records in the file of the Impugned Order passed by the 2nd respondent vide Form DRC-07 No. ZD331123101736W dated 17.11.2023 and to quash the same with consequential relief to direct the 1st respondent to defreeze all the bank account No. 512120020000131 maintained in City Union Bank, Cuddalore Branch.

For Petitioner(s): Ms. S.Akila

For Respondent(s): Mr.T.N.C.Kaushi,
Additional Government Pleader

ORDER

Ms.S.Akila, learned Additional Government Pleader takes notice for the Respondents.

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 the Respondents.

3. The Petitioner is before this Court against the impugned Assessment Order dated 17.11.2023 in Form GST DRC-07 passed for the tax period 2018-2019 by the 2nd Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.07.2023 that followed by three reminders 28.07.2023, 19.10.2023 and 01.11.2023, 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 17.11.2023.

4. It is noticed that as against the impugned Assessment Order dated 17.11.2023 passed by the 2nd Respondent, the petitioner preferred an appeal before the appellate authority on 05.04.2024, who by an order dated 25.02.2025 rejected the appeal. At the time of filing the appeal before the appellate authority, the petitioner deposited 10% of disputed tax.

5. At this stage, the learned counsel for petitioner submitted that the petitioner is willing to deposit 90% of the disputed tax as a condition for the *denovo* adjudication.

6. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents.

7. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 2nd Respondent to re-do the exercise subject to the Petitioner depositing 90% of the disputed tax over and above 10% already pre-deposited at the time of an appeal dated 05.04.2024 in cash from the Petitioner's Electronic Credit Ledger

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 28.07.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 17.11.2023 as an addendum to the Show Cause Notice dated 28.07.2023.

9.In case the Petitioner complies with the above stipulations, the 2nd 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 deposit of 90% 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 2nd 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. Amount other than 10% of disputed tax deposited at the time of an appeal dated 05.04.2024 recovered from the petitioner or any amount paid by the Petitioner towards the tax liability confirmed vide impugned Assessment Order shall be set off and adjusted for the purpose of pre-deposit of 90% of disputed tax as ordered above. This will be however subject to verification by the 2nd Respondent.

13. Needless to state, before passing any such order, the 2nd 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.

27-01-2026

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

RPP

To

1. The Assistant Commissioner (ST),
   Cuddalore Town Assessment Circle,
   No 102, Bharathi Road,
   Punjab National bank (2nd Floor)
   Manjakuppam, Cuddalore 607 001

2. The State Tax Officer,
   Cuddalore Town Assessment Circle,
   No 102, Bharathi Road,
   Punjab National bank (2nd Floor)
   Manjakuppam, Cuddalore 607 001

C.SARAVANAN J.

RPP

WP No. 2500 of 2026
AND
WMP NO. 2745 OF 2026,WMP NO. 2743 OF 2026

27-01-2026