IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2235 of 2026
and
W.M.P.Nos.2457, 2459, and 2468 of 2026

Tvl.Sri Raja Ganapathi Engineers,
(Represented by its Proprietor
Soundarrajan Srinivasan),
Address:436, CTO Colony,
Saraha College Road, Salem,
Tamil Nadu-636 016. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Alagapuram Circle, Commercial Taxes Buildings,
Pitchards Road, Hasthampatty,
Salem-636 007.

2.The Branch Manager,
Allahabad Bank, 104/A,
Arunachalam Achari Street,
Salem-636 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the first respondent herein vide order Reference No.GSTIN:33GBIPS5992E1Z5/2020-21 dated 24th February, 2025, issued along with the summary of the order in form GST-DRC-07 Reference No.ZD330225250279H dated 24th February, 2025 passed for the assessment year between April 2020 to March 2021, quash the same.

For Petitioner : Ms.S.Vishnupriya
For Respondents : Mr.V.Prashanth Kiran
Government Advocate [R1]

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the 1st 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 for the 1st Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.02.2025, passed for the tax period April 2020 to March 2021 by the 1st respondent, whereby, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 25.11.2024 has been confirmed against the petitioner as the petitioner failed to file reply to the said Show Cause Notice.

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 09.01.2026.

5. The learned counsel for the petitioner submitted that the petitioner may be given one opportunity to file a reply to defend the case, and that the case may be remitted back to the respondents for fresh adjudication.

6. The learned counsel for the petitioner would further submit that the petitioner is willing to pre-deposit 25% of the disputed tax confirmed by the impugned order for such *de-novo* adjudication.

7. Recording the same, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash 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 25.11.2024 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 25.11.2024.

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 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 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, any tax amount already recovered / paid by the petitioner against the tax liability confirmed by the impugned order shall

be set off and adjusted towards the pre-deposit of 25% as ordered above, subject to verification.

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

22.01.2026

ssn

Neutral Citation : Yes / No

To:

1.The Assistant Commissioner (ST),
Alagapuram Circle, Commercial Taxes Buildings,
Pitchards Road, Hasthampatty,
Salem-636 007.

2.The Branch Manager,
Allahabad Bank, 104/A,
Arunachalam Achari Street,
Salem-636 001.

C.SARAVANAN, J.,

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