IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5714 of 2026 and
W.M.P.Nos.6211 and 6212 of 2026

Gokul Madheswaran
S/o.Mr.Madheshwaran,
Proprietor of Tvl.Gokul Green Seeds,
No.25/1-2, Malaikkavalur Kovil Street,
Thiruchengode, Namakkal, Tamil Nadu – 637 211.

..Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer/
   The Deputy State Tax Office - II,
   Tiruchengode (Town) Assessment Circle,
   100/3, SSD Road,
   Pavadi Chengundar Trust Building,
   First Floor, Tiruchengode -637 211.

2. The Deputy Commissioner (CT)
   Integrated Commercial Taxes Building
   1st Floor, Survey No.17-2, Ward J. Block-3,
   Pitchards Road, Salem -636 007.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files pertaining to Form GST DRC-07 vide Ref. No ZD330125238587C dated 27.01.2025, along with a detailed order issued vide GSTN 33GAVPM9366N1ZH/2020-21 dated 27.01.2025 issued by 1st Respondent, and the consequential rejection order vide Ref No.ZD330925099137Y dated 09.09.2025 along with the detailed order annexed thereon vide GSTIN:33GAVPM9366N1ZH/ 2020-21 dated 09.09.2025 issued by the 1st Respondent, and also the files pertaining to Form GST APL-02 bearing Ref No.ZD331225118264S dated 08.12.2025 issued by the 2nd Respondent, and quash the same.

For Petitioner(s): Mr.M. Neshapriyan

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 27.01.2025 after the Petitioner unsuccessfully approached the Respondents for rectification of the impugned order by filing an application on 26.04.2025 which came to be rejected on 09.09.2025 and after the Petitioner attempted to have the impugned order set aside by the Appellate Authority and the appeal which came to be rejected on 08.12.2025, as it was filed beyond the condonable period of limitation.

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 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 over and above 10% of the disputed tax has already pre-deposited at the time of filing of an appeal as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

6. 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.

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 1st Respondent to pass a fresh order on merits, subject to the Petitioner depositing 15% of the disputed tax, over and above the 10% already pre-deposited at the time of filing the appeal in cash or from the petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of 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 27.01.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. In case the Petitioner complies with the above stipulations, the 1st 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 15% 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 1st 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 1st 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.

24-02-2026

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

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To

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2.The Deputy Commissioner (CT),
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C.SARAVANAN, J.

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