IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 1869 of 2026

Tvl. Muthutronics
Rep by its Proprietor T.Nagamuthu
12 /23, Cotton Mill Road 2nd street,
Tiruppur 641603.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer- 2 (FAC)
   Gandhi Nagar Assessment Circle,
   Tiruppur.
2. The Deputy Commissioner (CT)
   GST Appeal, Erode
   Presently at Tiruppur.

..Respondent(s)

<u>Prayer:-</u> Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari calling for the records pertaining to the impugned order passed by the 1st Respondent vide his order in GSTIN 33AMZPN7088G2Z8/2018-19 dated 23.03.2024 and consequential order passed by the 2nd respondent vide his order in FORM GST APL 02 Reference Number ZD3303250201632 dated 05.03.2025 and quash the same as it is illegal in gross violation of principles of natural justice and to pass such further or other orders as this Honourable High Court may deem fit and proper to the circumstances of the case

For Petitioner(s): Mr.A.Satheesh Murgan
P Arumugam

For Respondent(s): Mr.TNC.Kaushik,
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents.

3. In this writ petition, the petitioner has challenged the impugned Assessment order dated 23.03.2024, passed by the 1st respondent and the appeal rejection order dated 05.03.2025 passed by the second respondent in the appeal filed by the petitioner against the impugned assessment order which came to be rejected, on the ground that the appeal filed by the petitioner on 28.01.2025 was beyond the condonable period of limitation.

4. The impugned assessment order dated 23.03.2024 was preceded by a Show Cause Notice dated 20.12.2023 in Form GST DRC – 01 to which the petitioner failed to reply and thus suffered the impugned assessment order.

5. The learned counsel for the petitioner submits that the petitioner may be granted one opportunity to defend the case by submitting a reply along with necessary documents to substantiate the case.

6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit the 40% of the disputed tax as a condition for *denovo* adjudication.

7. It is noticed that the petitioner had already pr-deposited 10% of the disputed tax at the time of filing of an appeal dated 28.01.2025.

8. I have considered the submission of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

9. Under similar circumstances, Orders have been quashed and the cases have been remitted back to the respondent to pass a fresh order on terms, subject to the Assessee pre-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.

10. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh

order on merits, subject to the Petitioner depositing 40% of the disputed tax over and above the 10% of the disputed tax already pre-deposited at the time of filing of the appeal, 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.

11. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.03.2024 as an addendum to the Show Cause Notice dated 20.12.2023.

12. 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.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 40% 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.

14. In case the Petitioner fails to comply with any of the stipulations, the Respondents 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.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

16. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

20-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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C.SARAVANAN, J.

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