



WEB COPY

W.P.No.2245 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2245 of 2026
and
W.M.P.Nos.2479 and 2482 of 2026

Tvl.Suresh Traders,
GSTIN:33HTOPK5333L1Z7,
Represented by its Properietor, Suresh Krishnamoorthy,
17, S M Palayam, Palladam,
Tiruppur-641 664.

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Tiruppur Rural-2 Assessment Circle,
Tiruppur-I, Tiruppur-641 603.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference No.ZD3302250201551/2020-2021 dated 03.02.2025 issued by the Respondent and quash the same.

For Petitioner : Mr.S.Durairaj

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned Assessment Order dated 03.02.2025, whereby, the interest and penalty has been imposed on the petitioner.

4. The aforesaid impugned Assessment Order was preceded by a Show Cause Notice in Form GST DRC-01 dated 28.09.2024 by which the petitioner called upon to appear for a personal hearing to which the petitioner filed a reply on 01.02.2025.

5. The learned counsel for the petitioner submits that since proceedings have been initiated against the petitioner under the respective GST enactments, petitioner would be entitled for respective GST enactments.

6. It is noticed that the petitioner has already paid the disputed tax on 12.06.2024. However, petitioner has failed to pay interest and penalty under Section 73 of the Act.



7. It is further noticed that no fresh notification has been issued under Section 128 of the Amnesty Scheme.

8. Considering the above submission and following the consistent view taken by this Court under similar circumstances, opportunity is given to the petitioner to file an appeal subject to the petitioner depositing 25% of the disputed interest and penalty 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. Any tax amount already recovered from the petitioner or 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. This will be however subject to verification by the Respondent.

10. In case the Petitioner files such appeal and complies with the above stipulations, the Appellate Authority shall proceed to pass a final order and dispose the case on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.



11. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 25% of the disputed tax interest 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.

12. 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.

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



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To:

The Deputy State Tax Officer-1,
Tiruppur Rural-2 Assessment Circle,
Tiruppur-I, Tiruppur-641 603.

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C.SARAVANAN, J.,

ssn

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