IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P No. 3902 of 2026
AND WMP Nos. 4321 & 4323 OF 2026

Gnanasekaran Tex
Represented by its Proprietor,
Ayyanar Ramasamy,
2/57, Guruvagoundanur, Thappakuttai,
Thappakuttai Post, Sankari Taluk, Salem,
Tamil Nadu- 637 502.

..Petitioner(s)

Vs

The Deputy State Tax officer-2,
(Also Known as the Deputy Commercial Tax officer)
Office of the Assistant commissioner (State Taxes)
Sankari Assessment circle
1st floor, Tiruchengode Road,
RDO complex, Sankari-637 301.

..Respondent(s)

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 learned Respondent herein in GSTIN/33CLPPR6289G1ZE/2018-19 in FORM GST DRC-08 in Order Reference No. ZD3311241180343 dated 15.11.2024 and quash the same.

For Petitioner(s): Ms.Siri Chandana. K

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

ORDER

Mr.T.N.C. Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondent.

3.In this Writ Petition, the Petitioner has challenged the impugned Order dated 15.11.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 28.12.2023 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 15.11.2024.

4.The Petitioner was also issued with Reminders on 21.02.2024, 02.04.2024 and 12.04.2024, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings fixed on 28.02.2024, 08.04.2024 and 15.04.2024. Thus, the impugned Order has been passed.

5. 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 03.02.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

7. 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax 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. 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 50% 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 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 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.

04-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GSA

To

The Deputy State Tax officer-2
(Also Known as the Deputy Commercial Tax officer)
Office of the Assistant commissioner (State Taxes)
Sankari Assessment circle
1st floor, Tiruchengode Road,
RDO complex,
Sankari-637 301.

C.SARAVANAN J.

GSA

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