



WEB COPY



W.P.No.2018 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2018 of 2026

and

W.M.P.Nos.2132 and 2133 of 2026

M/s.M.R.P.Contractors,
Rep. by its Authorized Signatory,
Palanisamy Muthugoundar ,
1-72A, Pachanampatty, Omalur,
Salem, Tamil Nadu - 636455

... Petitioner

Vs.

State Tax Officer,
Data Analytics Unit-II, Intelligence,
Office of the Commercial Tax Officer,
Salem, Tamil Nadu.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide TN-GST33AAPFM9912Q1ZG/2023-2024 dated 28.07.2025 along with the consequential order under Section 74 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 Ref. No.ZD3307253088267 dated 28.07.2025 for the financial year 2023-2024, to quash the same.

For Petitioner : Mr.N.Prashanth

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



W.P.No.2018 of 2026

ORDER

WEB COPY

Mr.V.Prashanth Kiran, 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 Order dated 28.07.2025, in Form GST DRC-07 passed for the tax period 2023-2024 by the respondent, whereby, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 17.04.2025 has been confirmed against the petitioner as the petitioner failed to file a 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 said Assessment Order has already expired. The present Writ Petition has been filed only on 09.01.2026.



W.P.No.2018 of 2026

WEB COPY

5. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 25% of the disputed tax confirmed vide impugned order as a condition for *de-novo* adjudication.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% 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. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order dated 28.07.2025 is quashed and the case is remitted back to the 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 17.04.2025 together with requisite



W.P.No.2018 of 2026

documents to substantiate the case by treating the Order dated 28.07.2025 as an addendum to the Show Cause Notice dated 17.04.2025.

9. Any amount which has already recovered from the petitioner or paid by the petitioner against the tax liability confirmed vide the impugned order shall be adjusted towards the pre-deposit of 25% of disputed tax as ordered above. This will be however subject to verification by the respondent.

10. 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.

11. 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 amount demanded for any other tax period barring the amount demanded under the said assessment Order.



W.P.No.2018 of 2026

WEB COPY

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. Consequently, connected Writ Miscellaneous Petitions are closed.

22.01.2026

ssn

Neutral Citation : Yes / No

To:

State Tax Officer,
Data Analytics Unit-II, Intelligence,
Office of the Commercial Tax Officer,
Salem, Tamil Nadu.



WEB COPY



W.P.No.2018 of 2026

C.SARAVANAN, J.,

ssn

W.P.No.2018 of 2026
and
W.M.P.Nos.2132 and 2133 of 2026

22.01.2026