IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2094 of 2026
and
W.M.P.Nos.2248 and 2249 of 2026

M/s.Muniyappan Contractor,
Repreented by its Proprietor Mr.A.Muniyappan,
No.92-D, Mayavan Kovil Street,
Pachapalli, Pudur,
Lakkapuram, Pudur,
Erode-Tamil Nadu-638 002.
GSTIN:33ATDPM7400N1ZN ... Petitioner

Vs.

The Deputy State Tax Officer-2,
Office of the Deputy Commercial Tax Officer,
Kodumudi Assessment Circle,
Erode,
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 of the respondent herein in its Impugned Order in GSTIN: 33ATDPM7400N1ZN/2018-2019 dated 14.02.2024 along with the Consequential order in Form DRC-07 bearing Reference:ZD330224077139G dated 14.02.2024 for the period 2018-2019 and quash the same.

For Petitioner : Ms.R.Hemalatha
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 Assessment Order dated 14.02.2024 in Form GST DRC-07 passed for the tax period 2018 – 2019 by the respondent, whereby, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 09.10.2023 has been confirmed against the petitioner as the petitioner failed to file 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 19.01.2026.

5. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit 50% of the disputed tax as a condition for de-novo proceedings.

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 14.02.2024 is quashed and 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 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 09.10.2023 together with requisite documents to substantiate the case by treating the Order dated 14.02.2024 as an addendum to the Show Cause Notice dated 09.10.2023.

9. Any amount which has 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 50% of the 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 50% 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.

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:

The Deputy State Tax Officer-2,
Office of the Deputy Commercial Tax Officer,
Kodumudi Assessment Circle,
Erode,
Tamil Nadu.

C.SARAVANAN, J.,

ssn

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(1/2)