WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3282 of 2026
and
W.M.P.Nos.3721 and 3723 of 2026

M/s.Sri Kumaran Medicals,
Represented by its Proprietor,
G.Mahendran ... Petitioner

Vs.

The Deputy State Tax Officer -I,
Krishnagiri – II Circle,
Krishnagiri – 635 101. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the connected records pertaining to the impugned proceedings of the respondent herein made in GST:33BNZPM2694F1ZF / 2019-20 dated 22.08.2024 and quash the same.

For Petitioner : Mr.Manoharan S Sundaram

For Respondent : Mrs.P.Selvi
Additional Government Pleader

https://www.mhc.tn.gov.in/judis

WEB COPY

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. The Petitioner is before this Court against the impugned Assessment order dated 22.08.2024, whereby, the demand proposed in Form GST DRC – 01 dated 23.03.2024 issued for the tax period 2019-2020 has been passed in the absence of proper reply to the same.

4. The case of the Petitioner is that though the Petitioner's reply was available on the file, the Respondent has passed the mechanical order.

5. A reading of the impugned order indicates that there is no application of mind while passing a impugned Assessment order and there is a Petitioner's reply dated 26.12.2024, as such challenge to the impugned order on the grounds in the affidavit.

https://www.mhc.tn.gov.in/judis

WEB COPY

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. Following the consistent view taken by this Court under similar circumstances, liberty is given to the Petitioner to file an appeal before the Appellate Authority against the impugned Assessment order subject to the Petitioner depositing 50% of the disputed tax confirmed vide impugned order dated 22.08.2024 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.

https://www.mhc.tn.gov.in/judis

WEB COPY

9. Within such time, the Petitioner shall also file a proper reply to the Show Cause Notice in GST DRC-01 dated 25.03.2024 together with requisite documents to substantiate the defence.

10. Needless to state, all the issues are left open to be canvassed by the Petitioner.

11. In case the Petitioner files such appeal, the Appellate Authority shall dispose of the appeal on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

12. 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 other amount for any other tax period barring the amount demanded under the impugned Order.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to

https://www.mhc.tn.gov.in/judis

WEB COPY

recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

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

11.02.2026

Neutral Citation: Yes / No
jas

To:

The Deputy State Tax Officer -I,
Krishnagiri – II Circle,
Krishnagiri – 635 101.

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.

jas

W.P.No.3282 of 2026
and
W.M.P.Nos.3721 and 3723 of 2026

11.02.2026

https://www.mhc.tn.gov.in/judis