IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5218 of 2026
and WMP Nos. 5743 & 5744 of 2026

M/s Vasanth Ads
rep by its Proprietor, Mr K.Madhu Reddy,
No. 259/2B -1A, Chitoor Main Road,
Next to Nyara Petrol Bunk,
Kalpudur, Katpadi, Vellore 632 007.

..Petitioner(s)

Vs

Deputy State Tax Officer
Gudiyatham - East Assessment Circle
Office of the State Tax Officer,
Integrated Taxes Buildings,
RS Road, Parasurampatty,
Veppur Village, Gudiyatham-635 803.

..Respondent(s)

Prayer : This petition has been filed under Article 226 of the Constitution of India, to call for the records of the impugned Order in GSTIN/33AIUPR8303B3Z6/2019-20 dated 21.08.2024 passed by the respondent for the financial year 2019-20 and quash the same.

For Petitioner(s): Mr.C.Jayavel
For Respondent(s): Mrs.P.Selvi, GA

O R D E R

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 Order dated 21.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 21.05.2024 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 21.08.2024.

4. The Petitioner was also issued with Reminders on 26.06.2024, 09.07.2024, 16.07.2024, 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 01.07.2024, 12.07.2024 and 19.07.2024. 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 presented only on 19.01.2026.

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 and he has made an endorsement to that effect in the Court bundle.

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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 21.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.08.2024 as an addendum to the Show Cause Notice dated 21.05.2024.

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 other amount 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.

19-02-2026
1/6

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Maya

To

The Deputy State Tax Officer
Gudiyatham - East Assessment Circle
Office of the State Tax Officer,
Integrated Taxes Buildings,
RS Road, Parasurampatty,
Veppur Village, Gudiyatham-635 803.

C.SARAVANAN, J.

Maya

WP No. 5218 of 2026

19-02-2026
1/6

W.P.No.5218 of 2026

C.SARAVANAN, J.

This case was listed today under the caption 'for being mentioned' at the instance of the learned counsel for the petitioner.

2. It is submitted by the learned counsel for the petitioner that there has already been recovery of a portion of the tax amount confirmed by the impugned order by the respondent. The learned counsel for the petitioner, therefore submits that the same shall be deducted towards the pre-deposit as ordered by this Court vide order dated 19.02.2026.

3. The learned counsel for the petitioner has also filed a Memo dated 04.03.2026 to that effect.

4. The learned Government Advocate for the respondent also raises no objection for the same.

5. Recording the above submission, Paragraph No. 8 of the Order dated 19.02.2026 shall be modified as follows:-

> "8. Therefore, to balance the interests 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 Ledger within a period of 30 days from the date of receipt of a copy of this order. The amount already recovered from the petitioner/paid by the petitioner

towards the tax liability confirmed by the impugned order shall be adjusted towards the aforesaid pre-deposit, subject to verification".

6. The other aspects of the Order dated 19.02.2026 shall remain unaltered.

7. Registry is directed to carry out the necessary corrections and issue order copy afresh.

09.03.2026

raja

C.SARAVANAN, J.

raja

W.P.No.5218 of 2026

09.03.2026