IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2116 of 2026
and
W.M.P.Nos.2276, 2277 and 2278 of 2026

M/s.Karthick Constructions,
Rep.by its Partner-Muthuappan Chokkaiyagounder,
2/3, VOC St, Neelamaha Residency,
Subramania Nagar, Salem,
Tamil Nadu-636 005. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Alagapuram Assessment Circle, Room No.226,
2nd Floor, Integrated Commercial Taxes Building,
No.17, Pitchards Road, Hasthampatty,
Salem-7. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records pertaining to the impugned proceedings passed by the Respondent in the impugned order vide No:33AAGFK6885R1ZF/2017-18 dated 30.06.2023 along with the consequential proceedings under Section 73 in Form GST DRC-07 vide ref.no.ZD330623144814G dated 30.06.2023 for the FY 2017-18, to quash the same and further direct the Respondent to defreeze the bank account of the petitioner vide GSTIN: 33AAGFK6885R1ZF issued by the Respondent.

For Petitioner : Ms.R.Hemalatha

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.06.2023, in Form GST DRC-07 passed for the tax period F.Y:2017-2018 by the respondent, whereby, the demand proposed in Show Cause Notice in Form GST DRC-01 dated 31.05.2023 has been confirmed against the petitioner as the petitioner failed to file a reply to the said Show Cause Notice.

2. 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 12.01.2026.

3. At this stage, the learned counsel for the petitioner further submits that the petitioner is willing to pre-deposit 100% of the disputed tax confirmed by the impugned order as a condition for *de-novo* adjudication.

4. 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.

5. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order dated 30.06.2023 is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.05.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.06.2023 as an addendum to the Show Cause Notice dated 31.05.2023.

7. 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 100% of the

disputed tax as ordered above. This will be however subject to verification by the Respondent.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 100% 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.

10. 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.

11. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

22.01.2026

ssn

To:

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Alagapuram Assessment Circle,
Room No.226, 2nd Floor,
Integrated Commercial Taxes Building,
No.17, Pitchards Road, Hasthampatty,
Salem-7.

C.SARAVANAN, J.,

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