IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6929 of 2026
and
WMP Nos.7547 & 7548 of 2026

M/S.Sakthi Builders
86/121, Kadaiyur Post,
Kangeyam TK, Kangeyam,
Tiruppur, Tamil Nadu- 638701
Represented by its Proprietrix,
Mrs.Subramani Rathi,
W/o.Sri.Subramani,
Residing at 1/388,
South Avinasipalayam,
Tiruppur, Tamil Nadu-638 660.

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Kangeyam Assessment Circle,
Tiruppur- III
260 and 261, Tiruppur Road,
Kangeyam-638 701.

..Respondent(s)

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 order dated 18.02.2025 under Form DRC- 07 and the Consequential order dated 18.02.2025 issued in GSTIN: 33AQFPR4217F1Z2/2020- 21, passed by the Assistant Commissioner (ST), Kangeyam Assessment Circle, Tiruppur- III, bearing reference No.ZD330225177781C, quash the same and Consequently, direct the respondent to refund any amount already recovered from the petitioner.

For Petitioner(s): Mr.L.Balasubramanian

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Special Government Pleader for the Respondent.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 18.02.2025 which was preceded by the Show Cause Notice in Form GST DRC-01 dated 26.11.2024 .

4. 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 filed only on 18.02.2026.

5. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 20% of the disputed tax as a condition for *denovo* adjudication.

6.The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder;

"20% of the tax amount will be remitted"

7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order on merits, subject to the Petitioner depositing 20% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 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 Form GST DRC-01 dated 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 18.02.2025 as an addendum to the Show Cause Notice dated 26.11.2024.

9. 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 raised/vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 20% 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.

11. 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.

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

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

27-02-2026

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

AV

To

The Assistant Commissioner (ST)
Kangeyam Assessment Circle,
Tiruppur- III
260 and 261, Tiruppur Road,
Kangeyam-638 701.

C.SARAVANAN, J.

AV

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