IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 4008 of 2026
and
WMP NO. 4477 OF 2026, WMP NO. 4479 OF 2026

Tvl KRK Naveena Agencies
Represented by Kannan Vanathi,
GSTIN 33AMSPV8488M1ZP 130/2,
Dhevankudi Road,
Karuveppilankurichi,
Cuddalore-606 110

Petitioner(s)

Vs

1. Assistant Commissioner (ST)
Virudhachalam Assessment Circle,
Cuddalore, Tamil Nadu -608 002

2.The Branch Manager
State Bank of India, ACB
Karuveppilankurichi, No.63, Pennadam
road, Karuveppilankurichi,
Cuddalore-606 100

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Certiorarified Mandamus, calling for the records of impugned order in Form DRC 07 Reference number ZD330225177209E of the 1st Respondent dated 18.02.2025 and quash the same as illegal, arbitrary and unconstitutional. Consequently, direct the 2nd Respondent to lift the Bank attachment to defreeze the Bank Account No. 31022885771 and further direct the 1st respondent to Re-do the assessment afresh providing an opportunity of personal hearing as per provisions of CGST/TNGST Act 2017 and pass such further orders.

For Petitioner : Mr.K.Sathish

For R1 : Mr.C.Harsharaj,
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the first 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 first Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 18.02.2025, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 25.11.2024 wherein the Petitioner was called upon to appear for personal hearing on 11.12.2024. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 11.12.2024.

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 03.02.2026.

5. At this stage, the learned counsel for the Petitioner submit that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for

denovo adjudication.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the first 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the first Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 25.11.2024 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 25.11.2024.

9. In case the Petitioner complies with the above stipulations, the first 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.

10. 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.

11. In case the Petitioner fails to comply with any of the stipulations, the first 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 first 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.

09-02-2026

cda

To

1. Assistant Commissioner (ST)
Virudhachalam Assessment Circle,
Cuddalore, Tamil Nadu -608 002

2.The Branch Manager
State Bank of India, ACB
Karuveppilankurichi, No.63,
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C.SARAVANAN J.

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