IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP NO. 2782 OF 2026

AND

WMP NO. 3053 OF 2026,WMP NO. 3055 OF 2026,

WMP NO. 3056 OF 2026,WP NO. 3057 OF 2026

Rayappan Thangavelu

46, R V L Nagar 2nd Street,

Varatharajapuram, Uppilipalayam,

Coimbatore-641015

Tamil Nadu.

..Petitioner(s)

Vs

1. Commercial Tax Officer / State Tax Officer -1
   Survey Unit
   Dr.Balasundram Road, CTO Complex,
   Coimbatore - 641 018.

2. The Assistant Commissioner (ST)
   Singanallur North Circle,
   Coimbatore 18.

3. The Branch Manager
   Indian bank
   P B No.139569 Raja Street
   Coimbatore-641 001.

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of a Writ of Certiorari, calling for the records in the file of the Respondent and quash the Impugned order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33ADGPT7270E1ZH dated 04.10.2024 reference No ZD331024025888E along with Summary of the Order dated 04.10.2024 passed by the First Respondent for the FY 2020-21.

For Petitioner(s):	Mr. N V Narayanan
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran, Government Advocate for R1 & R2

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st and 2nd Respondents.

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 1st and 2nd Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.10.2024 in Form GST DRC-07 issued for the tax period 2020-2021 under GST Enactments, which was preceded by a Show Cause Notice in GST

DRC-01 dated 19.03.2024 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 04.10.2024.

4. The Petitioner was also issued with Reminders on 27.03.2024, 23.04.2024 and 04.05.2024, 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 hearing fixed on 03.04.2024, 30.04.2024 and 13.05.2024. 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 filed 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.

7. The learned Government Advocate for respondents would submit that appropriate order may be passed.

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to the 1st 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.

9. Considering both side submissions and following the consistent view taken by this court and also to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 04.10.2024 as an addendum to the Show Cause Notice dated 19.03.2024.

11. Amount which has already recovered from the petitioner or paid by the petitioner against the tax liability confirmed vide impugned order shall be adjusted towards the pre-deposit of 50% of the disputed tax as ordered above. This will be however subject to verification by the respondent.

12. In case the Petitioner complies with the above stipulations, the 1st 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 from today 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.

13. 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.

14. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

29-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

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C.SARAVANAN J.

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