IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7091 of 2026
and
WMP. Nos.7705 and 7706 of 2026

Surya Enterprises
Rep. by its V Vidhya,
No. 511, Brought Road,
Perundurai Road,
Erode, Tamil Nadu 638 011.

..Petitioner

Vs

The Deputy State Tax Officer - I (ST),
Brough Road Assessment Circle,
D. No 161, Brough Road,
Erode 638 001.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records leading to the issuance of proceedings with order in GSTIN/33AZGPV6081M2ZP/2019-20 dated 27.08.2024 and consequential order in GSTIN/33AZGPV6081M2ZP/2020-21 dated 18.02.2025 by the respondent herein and quash the same and direct the respondent to restore the Petitioner GSTIN Registration number along with to provide a reasonable opportunity to the petitioner, including a personal hearing is to consider and reassess the case after giving full and fair opportunity to the petitioner.

For Petitioner : Mr.N. Desinghu

For Respondent : Mrs.P.Selvi,
Govt. Advocate

Order

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 27.08.2024 which preceded by a Show Cause Notice in Form GST DRC – 01 dated 12.04.2024 for the tax period 2019 – 2020. The impugned order has passed in the absence of the reply to the aforesaid notice in DRC-07 dated 12.04.2024.

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 19.02.2026.

5. 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.

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

"I Ready to willing 50% of disputed Tax Amount"

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 sixty (60) 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 12.04.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 as an addendum to the Show Cause Notice dated 12.04.2024.

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 if any, 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.

27-02-2026

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

AV/DPA

To

The Deputy State Tax Officer - I (ST),
Brough Road Assessment Circle,
D. No 161, Brough Road,
Erode 638 001.

C.SARAVANAN J.

AV/DPA

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