IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2532 of 2026

AND

WMP NO. 2763 OF 2026,WMP NO. 2762 OF 2026

M/S.O.R.Traderss
Rep by its Prop- Ocha Devar China Devar
Ramalingam,
No. 616/3, 3rd Street, Baktha Nagar,
Periyakurichi, Neyveli, Cuddalore,
Tamil Nadu, 607802

..Petitioner(s)

Vs

1. The Deputy Commissioner (Appeal)
   Trichy and Vellore (GST),
   No.4, Barathiyar Salai, Fort Round Road,
   Vellore- 632 001.

2. The Deputy Commissioner (CT)
   Vellore, Tamil Nadu.

3. The State Tax Officer
   O/o, The Commercial Tax Officer, Panruti
   Rural, Old kumbakonam road, Commercial Tax
   Building 1st floor, Near Taluk office,
   Panruti-607106

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned order FORM GST DRC - 07 bearing ref No. ZD330824225534G dated 24.08.2024 with Annexure vide GSTIN 33AFTPR0070H1ZC/2019-20 dated 24.08.2024 along with consequential proceedings in Order of rejection of application for rectification vide ref No. ZD330225085802H dated 08.02.2025 along with Annexure passed by the 3rd respondent along with the consequential appellate proceedings in FORM GST APL - 02 bearing ref No. ZD330425212253X dated 29.04.2025 passed by the 2nd respondent on behalf of the 1st respondent for the AY 2019-20 to quash the same.

For Petitioner(s): Mr. N.Prashanth

For Respondent(s): Mr.V.Prashanth Kiran, Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the 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 Respondents.

3. The Petitioner is before this Court against the impugned Assessment Order dated 24.08.2024 in GST DRC – 07 passed for the financial year 2019-2020 and the Rectification order dated 08.02.2025, whereby the application filed on 25.01.2025 for rectification of the impugned Assessment Order dated 24.08.2024 came to be rejected.

4. The impugned Assessment Order dated 24.08.2024 was preceded by a show cause notice in GST DRC – 01 dated 01.08.2022, to which the Petitioner failed to file a reply, however, he sought time and thus, suffered the impugned order dated 24.08.2024.

5. As the application for rectification rejected on 08.02.2025, the petitioner has preferred an appeal within the prescribed time before the 1st respondent/Appellate Authority on 09.04.2025, which came to be rejected vide order dated 29.04.2025 on the ground of limitation.

6.The learned counsel for the petitioner would submit that the petitioner has already pre-deposited 10% of disputed tax at the time of filing appeal on 09.04.2025.

7.The learned counsel for petitioner further submits that the petitioner is willing to pre-deposit 40% of the disputed tax liability as condition of the *denovo* adjudication.

8. The learned Government Advocate appearing for the respondent, however, unable to confirm the pre-deposit of 10% of disputed tax liability.

9. I have considered rival submissions made by learned counsel for petitioner and learned Government Advocate for respondent.

10. Following the consistent view taken by this court under similar circumstances and recording the submission of learned counsel for petitioner, the impugned orders are quashed and the case is remitted back to the 3rd respondent to pass a fresh order on merits subject to the petitioner depositing 40% of 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.

11. Within such time, the Petitioner shall also file an explanatory reply to the Show Cause Notice in Form GST DRC-01 dated 01.08.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 24.08.2024 as an addendum to the Show Cause Notice dated 01.08.2022.

12.In case the Petitioner complies with the above stipulations, the 3rd 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 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 40% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount barring the amount demanded for any other tax period under the impugned Order.

14. In case the Petitioner fails to comply with any of the stipulations, the 3rd 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. It is needless to state, before passing any such order, the 3rd 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.

27-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

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C.SARAVANAN J.

RPP

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