IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2440 of 2026
and
WMP.Nos.2688 & 2689 of 2026

M/S. Priya Belt Traders
Rep by its prop- Shanmuga Devar Muralidaran
No.189, Cuddalore Main Road
Neyveli, Cuddalore,
Tamil Nadu, 607802

..Petitioner(s)

Vs

The State tax officer
O/o.The Commercial tax Officer
Panruti Rural, Old Kumbakonam Road,
Commercial Tax Building 1st Floor,
Near Taluk Office, Panruti,
Tamilnadu-607 106.

..Respondent(s)

<u>Prayer</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records relating to the impugned order Vide ref.No GSTIN : 33AKZPM7254R1ZZ/ 2020-21 dated 15.02.2025 along with consequential proceedings of the order through FORM GST DRC-07 bearing ref No. ZD330225147005W, dated 15.02.2025 under Section 73 along with the order of Rejection of application for rectification bearing ref.no ZD3309250982260 with detailed annexure Ref.No. GSTIN : 33AKZPM7254R1ZZ/ 2020-21 dated 09.09.2025, for the financial year 2020-2021, to quash the same.

For Petitioner(s): Mrs.R.Hemalatha

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent.

3. In this writ petition, the petitioner has challenged the impugned order dated 15.02.2025. The petitioner had filed an application for rectification of the said order on 03.04.2025, however, the same came to be rejected by order dated 09.09.2025. The impugned order has been passed in the absence of any reply to the Show Cause Notice in Form GST DRC-01 dated 25.11.2024.

4. 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.

5. 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.

6. 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 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 15.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

8. 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 vacated.

9. 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.

10. 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.

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

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

23-01-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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C.SARAVANAN, J.

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