IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6964 of 2026
and
WMP Nos.7573, 7576 & 7577 of 2026

Tvl.Subhalaxmi Silks Readymades
Represented by its Proprietor,
Mr Budharam Udaram Patel
70, Hanumantharayan Kovil Street,
Gobi, Erode-638452.

..Petitioner(s)

Vs

1. The State Tax Officer
   Gobichettipalyam Assessment Circle,
   No.144, Polavakalipalayam,
   Gobichettipalayam, Erode- 638 476.

2. The Deputy Commissioner (GST Appeal),
   Erode
   No. 161, Commercial Taxes New Building,
   Brough Road,
   Erode- 638 001.

3. The Assisstant Commissioner (ST)(FAC)
   Gobichettipalyam Assessment Circle,
   No. 144, Polavakalipalayam,
   Gobichettipalayam, Erode- 638 452.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records of the impugned Order u/s.73 dated 20/02/2025 having reference number ZD330225208345S for the tax period April 2020 to March 2021 passed by the 1st respondent and quash the same.

For Petitioner(s): Mr.Anandh S

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. These Writ Petitions are 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 20.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 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 20.02.2025.

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 18.02.2026.

5. The learned counsel for the petitioner appears through video Conferencing and submits that the petitioner was unable to appear and file a reply in response to the Show Cause Notice in Form GST DRC – 01 dated 25.11.2024. The learned counsel therefore requests that the petitioner be granted one more opportunity to meet the allegations contained in the aforesaid notice dated 25.11.2024.

6. The learned counsel for the petitioner further submits that almost 68% of the disputed tax has already been recovered from the Petitioner's Electronic Cash Register.

7. On the other hand, the learned Government Advocate for the respondents submits that they are unable to confirm the same.

8. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondents to pass a fresh order on merits, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

9. Needless to state, any amount already recovered from the petitioner shall be adjusted towards the 25% pre-deposit, subject to verification by the respondent.

10. 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 20.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

11. In case the Petitioner complies with the above stipulations, the Respondents 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 raised/vacated.

12. 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.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondents 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.

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

15. 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

To

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C.SARAVANAN, J.

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