IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2877 of 2026

AND

WMP NO. 3202 OF 2026,WMP NO. 3203 OF 2026

Tvl.Shine Stone Exports
(Represent by its Partnership Mrs.Rani)
No 7/25, Manjulampallam, Vellakkalpatti,
Omalur, Salem

..Petitioner(s)

Vs

Deputy State Tax Officer 1
(Also Known as Deputy Commercial Tax Officer)
Omalur Assessment Circle, Salem.

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, calling for the records on the file of the Respondent herein in FORM GST DRC-07 with Reference No. ZD3304241669570 dated 22.04.2024 in GSTIN 33ACXFS3716Q1Z8/2018-19 dated 22.04.2024 and quash the same.

For Petitioner(s): Mr. N Chandirasekar

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

ORDER

Mr.V.Prashanth Kiran, 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 Assessment Order dated 22.04.2024 in Form GST DRC-07 issued by the respondent for the tax period 2018-2019, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.01.2024 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 22.04.2024.

4. The Petitioner was also issued with Reminders on 05.04.2024 and 15.04.2024, 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 10.04.2024 and 17.04.2024. 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 21.01.2026.

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. 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 thirty (30) 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 30.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.04.2024 as an addendum to the Show Cause Notice dated 30.01.2024.

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 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.

29-01-2026

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

RPP

To

Deputy State Tax Officer 1
(Also Known as Deputy Commercial Tax Officer)
Omalur Assessment Circle, Salem.

C.SARAVANAN J.

RPP

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(1/2)