



WEB COPY

WP No. 4571 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP.No. 4571 of 2026

and

WMP.Nos. 5060 and 5059 of 2026

M/s. Sri Ayyappa Pressings,
Rep. by its proprietor Ayyappan M
164, Rajeshwari Layout, Begapalli,
Hosur, Krishnagiri 635112.

..Petitioner

Vs

The State Tax officer
Hosur (North) - I Assessment circle,
Commercial Taxes Building,
2nd Floor, Seetha Ram, Nagar Medu,
Hosur, Tamil Nadu - 635 109.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India,
praying to issue a Writ of Certiorari, calling for Respondent's Order dated
17.07.2025 with Ref. No GSTIN- 33BAMPA8122J1ZV /2023-24 pertaining to
the Financial Year 2023-24 and quash the same.

For Petitioner:

Mr.Dhanesh

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 is before this Court against the impugned order dated 17.07.2025 whereby the proposal contained in the Show Cause Notice issued in Form GST DRC-01 dated 11.03.2025 has been confirmed, although the petitioner had filed a reply to the aforesaid Show Cause Notice.

4. It is evident that the petitioner has not filed the supporting documents to substantiate the genuineness of the transactions. Considering the same, one more opportunity may be given to the petitioner to pace the necessary documents before the respondent.

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 06.02.2026.



6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

7. Following the consistent view taken by this Court under similar circumstances, 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 from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.07.2025 as an addendum to the Show Cause Notice dated 11.03.2025.

9. 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.



10. 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.

11. 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.

12. 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.

10-02-2026

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

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To

The State Tax officer
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C.SARAVANAN J.

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