IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 24-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 5998 of 2026**
**and**
**W.M.P.Nos.6517 and 6519 of 2026**

Anandarao Rajkumar Deshmukh
Proprietor, Vaishnavi Payal Works
75/8, Vasulu Street, Shevapet,
Salem 636 002.

..Petitioner(s)

Vs

1. State Tax Officer
   3rd Floor, Commercial Taxes Office Building,
   Pitchards road, Hasthampatty,
   Salem 636 007.

2. Deputy Commissioner (CT)
   Integrated Commercial Tax Building,
   Pitchards Road, Hasthampatty,
   Salem. 636 007.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned Order in Form GST APL-02 bearing reference ZD331225118777B dated 08.12.2025 issued by the 2nd Respondent, to quash the same.

For Petitioner(s): M/s.Disha Jain

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

## ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 08.12.2025, whereby, the Petitioner's appeal against the assessment order dated 22.08.2024 passed by the 1st Respondent for the tax period 2019-2020 has been rejected on the ground of limitation.

4. The aforesaid assessment order dated 22.08.2024 was preceded by a Show Cause Notice in GST DRC-01 dated 09.02.2024 to which the Petitioner filed a reply on 21.02.2024 in Form GST DRC – 06 pursuant to which the assessment order was passed.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit the balance disputed tax confirmed vide impugned order over and above the amount that was paid at the time of filing of

an appeal and that was subsequently recovered as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

6. 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned order is quashed and the case is remitted back to the $2^{nd}$ Respondent to pass a fresh order on merits subject to the Petitioner depositing the balance disputed tax over and above the amount that was deposited at the time of filing of the appeal in cash 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.

8. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid balance amount of pre-deposit as ordered above. This will be however subject to verification by the Respondents.

9. In case the Petitioner complies with the above stipulation, the 2nd Respondent shall proceed to consider the appeal and pass final order on merits and in accordance with law without further reference to limitation on its own turn. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the balance 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. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**24-02-2026**

Neutral Citation: Yes/No
jas

To

1. State Tax Officer
   3rd Floor, Commercial taxes Office Building,
   Pitchards road, Hasthampatty,
   Salem 636 007.

2. Deputy Commissioner (CT)
   Integrated Commercial Tax Building, Pitchards Road,
   Hasthampatty,
   Salem. 636 007.

**C.SARAVANAN, J.**

jas

**WP No. 5998 of 2026**
**and**
**W.M.P.Nos.6517 and 6519 of 2026**

**24-02-2026**