IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2690 of 2026
and
W.M.P.Nos.2931 and 2934 of 2026

M/s.Sri Padma's Super Market,
Rep by its Prop – Senthilkumar,
No.508/4C, Ground Floor, Phase – III,
Vellore, Tamil Nadu 632 009. ... Petitioner

Vs.

The State Tax Officer,
O/o.The Commercial Tax Officer,
No.4, Bharathiyar Salai, Fort Round Road,
Vellore-632 001. ... Respondent

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 proceedings initiated by the Respondent in the impugned proceedings initiated by the Respondent in the impugned order FORM GST DRC -07 bearing ref No ZD330424144564J dated 18.04.2024 along with GSTIN:33HCGPS8165D1ZB/2022-23 dated 18.04.2024 passed by the respondent for the AY 2022-23 to quash the same.

For Petitioner : M/s.R.Hemalatha
For Respondent : Mrs.K.Vasanthamala,
Government Advocate

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ORDER

Mrs.K.Vasanthamala, 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 18.04.2024 in Form GST DRC-07 passed for the tax period 2022-2023 wherby the demand proposed the Show Cause Notice in DRC-01 dated 05.01.2024 has been confirmed against the petitioner to which the petitioner failed to reply and thus suffered the impugned order.

4. The impugned order was preceded by an intimation in DRC-01A dated 14.11.2023 to which the petitioner responded on 29.01.2023 requesting further time to file a reply. It is also noticed that the petitioner had received an intimation in GST ASMT-10 dated 09.10.2023.

5. There is prima *facie* indication that the demand proposed in the Show Cause Notice is an account of mismatch in details between GSTR-3B and GSTR-1, to which the petitioner failed to reply which culminated in the impugned order.

6. It is informed by the learned counsel for the petitioner that the petitioner has closed the business and is currently employed with Rathna Packaging India Private Limited, Unit-2, Denkanikotta Taluk and is drawing a monthly salary of Rs.1,19,780/-

7. It is further submitted by the learned counsel for the petitioner that towards the tax liability confirmed by the impugned order, the petitioner has already discharged the tax liability to an extent of Rs.64,000/- and thereafter the Respondent proceeded to initiate recovery proceedings against the petitioner.

8. The learned counsel for the petitoner submits that the petitioner may be granted one more opportunity and the case may be remitted back to

the respondent for fresh consideration on merits subject to terms.

9. 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.

10. Considering the fact that the petitioner has closed the business and has taken up employment and that a sum of Rs.64,000/- was recovered from the petitioner on 22.01.2026 towards the tax liability confirmed by the impugned order, 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 within a period of 30 days from the date of receipt of a copy of this order.

11. Needless to state, any amount already paid or recovered from the petitioner towards the tax liability confirmed by the impugned order shall be adjusted towards the pre-deposit of 25% as ordered above subject to verification.

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

13. 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.

14. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

15 In the event of the petitioner failing to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the

petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine today.

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

17. This writ petition is disposed of with the above observation. No costs. Consequently, connected W.M.P is closed.

28.01.2026

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Neutral Citations: Yes/No

To:

The State Tax Officer,
O/o.The Commercial Tax Officer,
No.4, Bharathiyar Salai, Fort Round Road,
Vellore-632 001.

C.SARAVANAN, J.

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