IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2697 of 2026
and
W.M.P.Nos.2949 and 2951 of 2026

M/s.Venkateswara Blue Metals,
Rep by its Proprietor -
Venkatachalam Vadivel,
No.325, Deevattipatti, Omalur,
Salem – 636 351. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Omalur Assessment Circle,
Salem. ... 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 passed by the Respondent the Impugned Order in GSTIN:33ADJPV1562G1ZH/2021-22 dated 31.10.2025 along with the consequential Order under Section 73 with Ref: ZD3310253871741 dated 31.10.2025 for the period 2021-22 to quash the same.

For Petitioner : Mr.J.R.Devanand

For Respondent : 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 Order dated 31.10.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 06.06.2025 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 31.10.2025.

4. The Petitioner was also issued with Reminders on 15.07.2025, 24.07.2025 and 12.09.2025, 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 21.07.2025, 04.08.2025 and 15.09.2025. Thus, the impugned Order has been passed.

5. It is noticed that the Petitioner filed this Writ Petition on 22.01.2026, within the period of limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Assessment Order.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% 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 10% 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 10% 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 06.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 31.10.2025 as an addendum to the Show Cause Notice dated 06.06.2025.

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 10% 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.

28.01.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Omalur Assessment Circle,
Salem.

C.SARAVANAN, J.

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