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. 4568, 4573 & 4579 of 2026
and
WMP.Nos. 5056, 5057, 5064, 5070 of 2026

WP No. 4568 of 2026:

V.Thangaraj

..Petitioner

Vs

The Deputy State Tax Officer-1,
Gobichettipalayam,
Erode District-638 476.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the Impugned summary order dated 09.12.2025 in DRC-07 vide Ref. No. ZD331225131560X passed by the Respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

WP No. 4573 of 2026:

V.Thangaraj

..Petitioner(s)

Vs

The Commercial Tax Officer,
Gobichettipalayam,
Erode District-638 476.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the Impugned summary order dated 06.05.2025 in DRC-07 vide Ref. No. ZD3305250278857 passed by the Respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

WP No. 4579 of 2026:

V.Thangaraj

..Petitioner(s)

Vs

The Assistant Commissioner State Tax,
Gobichettipalayam,
Erode District-638 476.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of the Impugned summary order dated 10.02.2024 in DRC-07 vide Ref. No. ZD330224056082W passed by the Respondent and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the GST Act, 2017.

For Petitioner(s): Mr.Vasanthanayagan K

For Respondent(s): Mr.TNC.Kaushik,
Addl. Govt. Pleader

COMMON ORDER

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

3. By this common order, these writ petitions are disposed of.

4. In these writ petitions, the petitioner is before this Court against the impugned orders dated 09.12.2025, 06.05.2025 and 10.02.2024 which were preceded by the proceedings initiated through the Show Cause Notices dated 09.06.2025, 22.01.2025 & 17.06.2023.

5. Taking note of the length of time taken by the petitioner in approaching this Court, it is observed that the impugned orders have been passed after the issuance of the aforesaid Show Cause Notices.

6. 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. These present Writ Petitions have been filed only on 06.02.2026.

7. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit 50% of the disputed tax in respect of the impugned order dated 10.02.2024 and 25% of the disputed tax in respect of the impugned orders dated 09.12.2025 and 06.05.2025 respectively, as a condition for *denovo* adjudication.

8. Following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in respect of the impugned order dated 10.02.2024 and 25% of the disputed tax in respect of the impugned orders dated 09.12.2025 and 06.05.2025 respectively 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 Notices in GST DRC-01 dated 09.06.2025, 22.01.2025 and 17.06.2023 respectively together with requisite documents to substantiate the case by treating the impugned Orders dated 09.12.2025, 06.05.2025 and 10.02.2024 respectively as an addendum to the Show Cause Notices dated 09.06.2025, 22.01.2025 and 17.06.2023.

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 in respect of the impugned order dated 10.02.2024 and 25% of the disputed tax in respect of the impugned orders dated 09.12.2025 and 06.05.2025 respectively 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.

10-02-2026

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

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To

1. The Deputy State Tax Officer-1,
   Gobichettipalayam,
   Erode District-638 476.

2. The Commercial Tax Officer,
   Gobichettipalayam,
   Erode District-638 476.

3. The Assistant Commissioner state Tax,
   Gobichettipalayam,
   Erode District-638 476.

C.SARAVANAN J.

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