



WEB COPY



W.P.No.3114 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3114 of 2026

and

W.M.P.Nos.3497 and 3499 of 2026

M/s.A.Muniyappan Contractor,
Rep by its Prop – Appu Chetti Muniyappan.

... Petitioner

Vs.

The Deputy State Tax Officer - 2,
O/o.The Deputy Commercial Tax Officer,
Kodumudi Assessment Circle,
Erode.

... 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 order Form GST DRC – 07 bearing ref No.ZD3302252666965 dated 26.02.2025 along with Annexure vide GSTIN No.33ATDPM7400N1ZN/2020-21 passed by the respondent for the AY 2020-21 to quash the same.

For Petitioner : M/s.R.Hemalatha

For Respondent : Mrs.K.Vasanthamala
Government Advocate



W.P.No.3114 of 2026

ORDER

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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. The Petitioner is before this Court against the impugned order dated 26.02.2025 in Form GST DRC - 07, which was preceded by a Show Cause Notice in GST DRC-01 dated 14.11.2024 to which the Petitioner filed a reply in Form GST DRC – 06 dated 28.11.2024.

4. The Petitioner was also issued with Reminders on 25.01.2025, 01.02.2025 and 17.02.2025, which called upon the Petitioner to appear for a personal hearing. The Petitioner had not appeared for the personal hearing fixed on 31.01.2025, 10.02.2025 and 19.02.2025 and thus, suffered the impugned Order.



W.P.No.3114 of 2026

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 27.01.2026.

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. 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.

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 25% 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.



W.P.No.3114 of 2026

WEB COPY

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.02.2025 as an addendum to the Show Cause Notice dated 14.11.2024.

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 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to



W.P.No.3114 of 2026

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.

02.02.2026

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer - 2,
O/o.The Deputy Commercial Tax Officer,
Kodumudi Assessment Circle,
Erode.



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C.SARAVANAN, J.

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