IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4137 of 2026
and
W.M.P.Nos.4618, 4620 and 4621 of 2026

M/s.Ramajayam Builders,
(Represented by its Partner
Ramasamy Kalligounder). ... Petitioner

Vs.

1.The Deputy State Tax Officer – I,
Krishnagiri – I Assessment Circle,
SF.No.559/5, First Floor,
Kallukurukki (V),
Saamanthamalai PO, Ramapuram SO,
Krishnagiri – 635 115.

2.The Assistant Commissioner (ST)(FAC),
Krishnagiri – 1 Assessment Circle.

3.The Branch Manager,
Tamilnadu Mercantile Bank Ltd,
D.No.1/143-3, Ground Floor,
Royakottai Road,
Krishnagiri – 635 001. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the impugned orders passed by the 1st Respondent in the Form GST DRC – 07 vide Reference No.ZD330625262604E along with its detailed order vide

GSTIN:33AAKFR6531K1ZZ/2018-19, both dated 24.06.2025 and quash the same.

For Petitioner	:	Mr.K.A.Parthasarathy
For Respondents	:	Mr.TNC.Kaushik Additional Government Pleader for R1 and R2

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for R1 and R2.

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 R1 and R2.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 24.06.2025, whereby, proposal in Show Cause Notice in Form GST DRC – 01 dated 15.06.2023 for the tax period 2018-2019 has been confirmed.

4. The dispute has arisen on account of mis-match between Form GSTR 2A and GSTR 3B. It appears that the Petitioner was issued with a intimation in Form ASMT – 10 on 19.04.2023 to which the Petitioner had not responded and thereafter fresh Notice in Form GST DRC – 01 dated 15.06.2023 was issued which has now culminated in the impugned order. The Petitioner has failed to respond to the above Notice, three reminders were mentioned in the impugned order which is extended a period of limitation is unjust.

5. The Petitioner ought to have been give a proper Notice as there were allegations to justify invocation of Section 74 Notice for the extended period of limitation.

6. On a specific query as to why the Petitioner did not respond to intimation in Form GSTR ASMT – 10 or to Notice referred to supra. The learned counsel for the Petitioner was unable to give any answer.

7. 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.

8. The submission of the learned counsel for the Petitioner stands recorded.

9. Under these circumstances, the impugned order is quashed and the case is remitted back to the 1st 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 15.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 24.06.2025 as an addendum to the Show Cause Notice dated 15.06.2023.

11. In case the Petitioner complies with the above stipulations, the 1st 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 if any, shall also stand automatically vacated.

12. 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.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06.02.2026

Neutral Citation: Yes / No
jas

To:

1.The Deputy State Tax Officer – I,
Krishnagiri – I Assessment Circle,
SF.No.559/5, First Floor,
Kallukurukki (V),
Saamanthamalai PO, Ramapuram SO,
Krishnagiri – 635 115.

2.The Assistant Commissioner (ST)(FAC),
Krishnagiri – 1 Assessment Circle.

3.The Branch Manager,
Tamilnadu Mercantile Bank Ltd,
D.No.1/143-3, Ground Floor,
Royakottai Road,
Krishnagiri – 635 001.

C.SARAVANAN, J.

jas

W.P.No.4137 of 2026
and
W.M.P.Nos.4618, 4620 and 4621 of 2026

06.02.2026