IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 27-02-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 6730 of 2026**
**and**
**WMP Nos.7307 & 7308 of 2026**

Tvl Vaeker Deals
Rep by its Proprietor Pramoth,
107B, Arni Roads, Sankaranpalayam,
Vellore - 632001

..Petitioner(s)

Vs

The Deputy State Tax Officer- II
Vellore (South) Assessment Circle,
Integrated Commercial Taxes Buildings, No 4
Bharathiyar Salai, Fort Round Road,
Vellore 632 001

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for Respondent's order dated 30.08.2024 with Ref. No. ZD330824291204F pertaining to the FY 2019-20 and quash the same

| | |
|---|---|
| For Petitioner(s): | Mr.Adithya Reddy |
| For Respondent(s): | Mr.C.Harsharaj<br>Special Government Pleader. |

**ORDER**

Mr.C.Harsharaj, learned Special 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 Special Government Pleader for the Respondents.

3. In this writ petition, the petitioner is before this Court against the impugned order dated 30.08.2024 whereby the proposal contained in the Show Cause Notice in Form GST DRC – 01 dated 31.05.2024 has been confirmed.

4. The learned counsel for the petitioner submits that on 28.08.2024 another order was passed by the Commercial Tax Officer for the identical period, whereby the demand that has been confirmed in the impugned order was dropped pursuant to another Show Cause Notice in Form GST DRC – 01 dated 31.05.2024. It is further submitted that the difference involved is only Rs.13,624/-.

5. The learned counsel for the petitioner further submits that the petitioner is willing to deposit Rs.13,624/- of the disputed tax as a condition for de novo adjudication.

6. The learned Special Government Pleader for the respondent submits that appropriate orders may be passed in the light of the above facts and circumstances of the case.

7. Having considered the submissions made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, and taking note of two orders mentioned above, namely the impugned order dated 30.08.2024 passed by the Deputy Commercial Tax Officer (DCTO), the respondent herein, and the order dated 28.08.2024 passed by the Commercial Tax Officer (CTO), this Court is of the view that the matter requires reconsideration.

8. Accordingly, the case is remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing the aforesaid amount Rs.13,624/- in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order. While passing such orders, the respondent shall take into account the order dated 28.08.2024 passed by the Commercial Tax Officer (CTO).

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 31.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 30.08.2024 as an addendum to the Show Cause Notice dated 31.05.2024.

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 raised/vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing Rs.13,624/- 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.

**27-02-2026**

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

AV

To

The Deputy State Tax Officer- II
Vellore (South) Assessment Circle,
Integrated Commercial Taxes Buildings,
No 4 Bharathiyar Salai, Fort Round Road,
Vellore 632 001

**C.SARAVANAN, J.**

**AV**

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