IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.4162 of 2026
and
W.M.P.Nos.4639 and 4641 of 2026

M/s.Jayalakshmi Stores
Rep by its Proprietor
Thiruvambalam. ... Petitioner

Vs.

The State Tax Officer,
Attur (Rural) Circle,
Salem – II
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 of the respondent herein GSTIN:33AJCPT1913E2ZL/2020-21 and quash the proceeding dated 14.02.2025 passed therein.

For Petitioner : Mr.B.Raveendran

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 14.02.2025 wherein proposal in Show Cause Notice in Form GST DRC – 01 dated 24.11.2024 issued for the tax period 2020-2021 has been confirmed.

4. It is noticed that the Petitioner had filed a reply to the aforesaid notice on 28.01.2025. However, the Petitioner has not furnished the requisite documents to substantiate the defense in the reply dated 28.01.2025.

5. The learned counsel for the Petitioner submits that the Petitioner is in a position to requisite the documents to substantiate the defense in the reply dated 28.01.2025. Hence, prays for remitting the case back to the Respondent to pass a fresh order on terms.

6. 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.

7. 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 filing the requisite documents to substantiate the defense in the aforesaid reply dated 28.01.2025 by filing additional reply and also 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 24.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 14.02.2025 as an addendum to the Show Cause Notice dated 24.11.2024.

9. 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 if any, shall also stand automatically vacated.

10. 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.

11. 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.

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

13. 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
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To:

The State Tax Officer,
Attur (Rural) Circle,
Salem – II
Salem.

C.SARAVANAN, J.

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and
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