IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6442 of 2026
AND
WMP Nos.6990 & 6992 of 2026

M/s.Suha Drug Distributors
Rep by its Managing Partner N Shanmugam,
No.21A, 1st Floor, KVB upstairs, Cutcherry street,
Gobichettipalayam, Erode, Tamil Nadu-638452

..Petitioner(s)

Vs

1. The Deputy Commissioner
O/o.The Deputy Commissioner (ST)(GST)
(Appeal),
Integrated New Commercial Taxes Building
III floor,
Pudur B Village,
Erode-638 002

2. The Assistant Commissioner (GST)
Gobichettipalayam, Erode, Tamil Nadu-638452

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for records pertaining to the impugned order dated 26.10.2024 in ZD331024201833Z passed by the 1st respondent and quash the same.

For Petitioner(s): Mr.Ramana Kumar B

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader.

Order

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

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 26.10.2024 passed by the first respondent whereby the appeal filed by the petitioner against the order dated 27.12.2023 on 08.06.2024 as rejected on the ground of limitation.

4. The learned counsel for the petitioner submits that the petitioner has a fair chance succeeding in the case in the light of **Circular No.183/15/2022-GST [F.No.CBIC-20001/2/2022-GST]** dated **27.12.2022** and also in view of the order passed by the Madurai Bench of Madras High Court in **W.P.(MD)No.5469 of 2023** vide order dated **25.06.2024.**

5. The learned counsel for the petitioner further submits that the order dated 27.12.2023 is an *exparte* order. Therefore, the learned counsel prays that

the matter may be remanded back to the second respondent and that the impugned order passed by the first respondent may be quashed.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 40% of the disputed tax over and above the 10% already pre-deposited at the time of filing the appeal before the 1st Respondent as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

"*I am willing to pay 40% of tax and will instruct the party*"

8. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd respondent to pass a fresh order on merits in the light of the order of this Court dated 25.06.2024, subject to the Petitioner depositing an additional 40% of the disputed tax in cash, over and above the 10% already pre-deposited at the time of filing the appeal before the 1st Respondent on 08.06.2024. The said amount shall be deposited within a period of 30 days from the date of receipt of copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 13.11.2023 together with requisite

documents to substantiate the case by treating the impugned Order dated 26.10.2024 as an addendum to the Show Cause Notice dated 13.11.2023.

10. In case the Petitioner complies with the above stipulations, the 2nd 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 another 40% 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 2nd 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 2nd 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

1. The Deputy Commissioner
   O/o.The Deputy Commissionerate (ST)(GST)(Appeal)
   Integrated New commercial Taxes building
   III floor,
   Pudur B Village,
   Erode-638 002

2. The Assistant commissioner (GST)
   Gobichettipalayam, Erode, Tamil Nadu

C.SARAVANAN J.

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