IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8489 of 2026
and WMP Nos.9182 & 9184 of 2026

P Velayutham (Deceased)
Proprietor of A.S.Fashions Rep. by legal heir P.V. Shanmugavel 271, Rajapillaikadu, Kittichipalayam Post, Salem 636015

..Petitioner(s)

Vs

1. Deputy State Tax Officer - 2
   Salem Town West Circle,
   Salem.
2. Assistant Commissioner (ST)(FAC),
   Salem Town West Circle,
   Salem.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 2nd Respondent herein in Impugned order passed in GSTIN 33ACVPV3118M1ZY/2020-21 dated 22.02.2025 and consequential order passed by the first respondent in GSTIN 33ACVPV3118M1ZY/2020-21 dated 25.02.2025 and quash the same.

For Petitioner(s): Mr.V.Arunachalesh

For Respondent(s): Mrs.P.Selvi, Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is 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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 22.02.2025 passed by the 2nd Respondent and the order dated 25.02.2025 passed by the 1st Respondent. Both the impugned orders are ex-parte orders. The revenue abstracts of the impugned orders reveal that there is an overlap and the Petitioner intends to respond to the notices that preceded the respective impugned orders. Since both the orders are ex-parte orders passed by two different authorities. I am inclined to remit the case back to the 2nd Respondent to pass a composite orders on merits, subject to the Petitioner depositing 10% of the tax confirmed by order dated 22.02.2025 passed by the 2nd Respondent.

4. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

5. The learned counsel for the Petitioner has also made the following

endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"Petitioner undertakes to pay 10% of the tax demand on the Order dated 22.02.2025"*

6. Recording the above consent given by the Petitioner, the case is remitted back to the 2nd Respondent to pass a fresh composite order on merits subject to the Petitioner depositing 10% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 25.11.2024 & 30.09.2024 respectively together with requisite documents to substantiate the case by treating the impugned Orders dated 22.02.2025 & 25.02.2025 respectively as an addendum to the Show Cause Notices dated 25.11.2024 & 30.09.2024.

8. 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

10. 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.

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

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

04-03-2026

GBI

To

1. Deputy State Tax Officer 2
   Salem Town West Circle, Salem.
2. Assistant Commissioner (ST)(FAC)
   Salem Town West Circle, Salem.

C.SARAVANAN, J.

GBI

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