IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.9321 of 2026
and
W.M.P.Nos.10044 and 10045 of 2026

M/s.Chandran Traders,
Represented by its Proprietor
K.Chandrakumar ... Petitioner

Vs.

The State Tax Officer (Inspection-1),
Hosur Intelligence Division,
Hosur. ... 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 in his proceedings in GSTIN: 33AFJPC1486Q1Z4/2023-24, quash the order dated 05.06.2025 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

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

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2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order in Form GST DRC-07 bearing GSTIN No.33AFJPC1486Q1Z4/2023-24 dated 05.06.2025 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 20.11.2024 wherein the Petitioner was also called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 05.06.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 04.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit a sum of Rs.30,00,000/- as a condition for *de novo* adjudication.

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

> "The Petitioner consents to deposit Rs.30 lakhs for the purpose of remand & *de novo* adjudication."

7. Recording the same, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing Rs.30,00,000/- in cash from the Petitioner's Electronic Cash Register within a period of sixty (60) 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 20.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.06.2025 as an addendum to the Show Cause Notice dated 20.11.2024.

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 shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of Rs.30,00,000/- 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.

12.03.2026

Neutral Citation : Yes / No

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To:

The State Tax Officer (Inspection-1),
Hosur Intelligence Division,
Hosur.

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C.SARAVANAN, J.

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